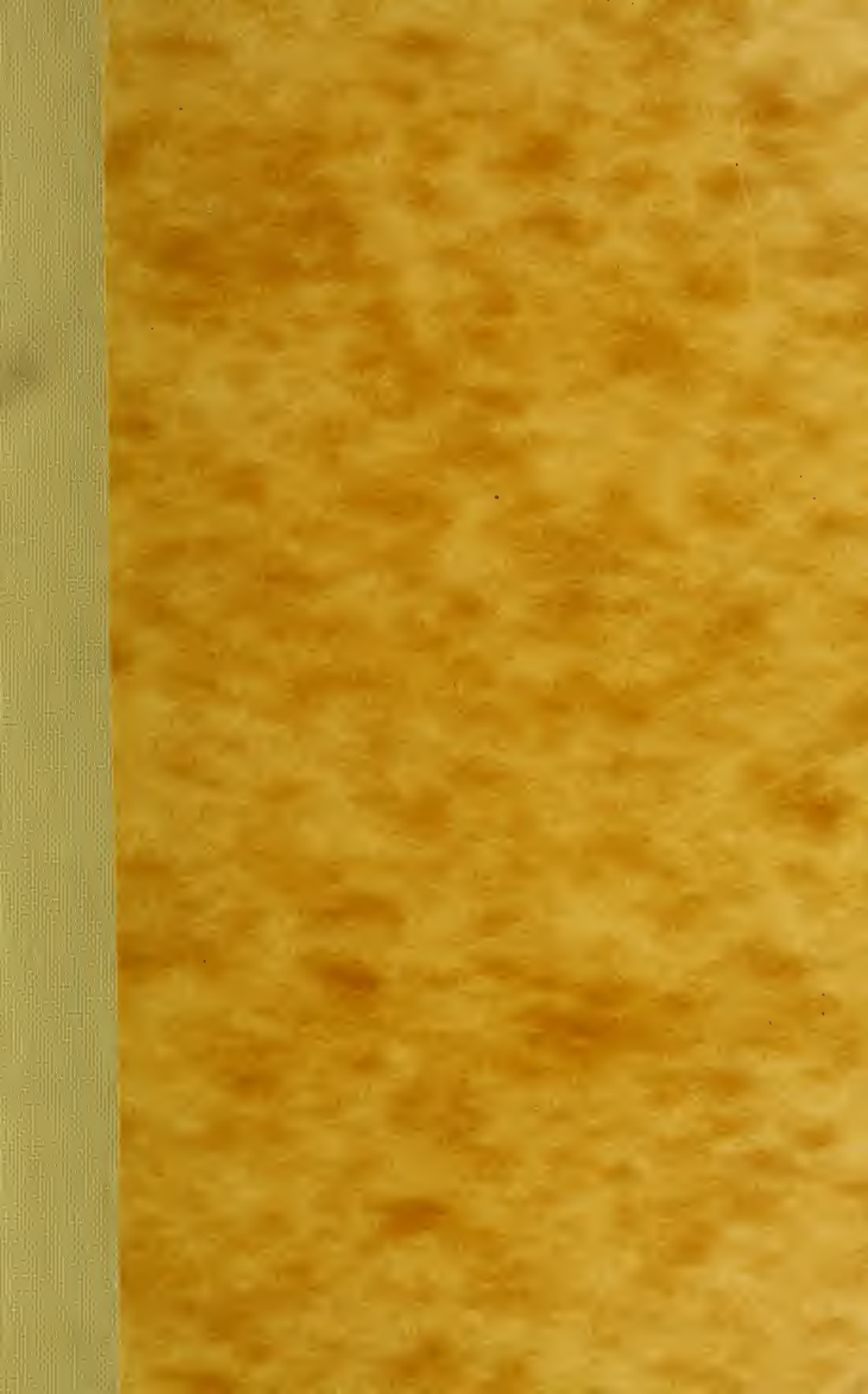






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Engineering

State Public Utilities Commission OF Illinois



GENERAL ORDER

Rules

Governing the Construction, Maintenance and
Operation of Interlocking Plants

Adopted by the Railroad and Warehouse Commission, October 22,
1913, Effective December 1, 1913

Approved by the State Public Utilities Commission of Illinois,
January 1, 1914

State Public
Utilities Commission
OF
Illinois

Rules

Governing the Construction, Maintenance and
Operation of Interlocking Plants



SPRINGFIELD, ILL.
ILLINOIS STATE JOURNAL CO., STATE PRINTERS
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STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS

HON. JAMES E. QUAN, *Chairman*;

HON. WALTER A. SHAW, *Commissioner*,

HON. O. P. THOMPSON, *Commissioner*,

HON. FRANK H. FUNK, *Commissioner*,

HON. RICHARD YATES, *Commissioner*.

C. N. HEBNER, *Secretary*.

RULES GOVERNING THE CONSTRUCTION, MAINTENANCE AND OPERATION OF INTERLOCKING PLANTS

PRELIMINARY REQUIREMENTS

SECTION 1. INDICATIONS AND ASPECTS: (a) As far as practicable, a uniform system of indications and aspects must be used for each operating division. When requested every railroad company operating in this State shall submit plans to the commission showing the system of indications and aspects in use, or which it proposes to use for fixed signaling for each operating division.

(b) If changes are made by any railroad company in its system of signal indications and aspects on any operating division in this State subsequent to the filing of plans, it shall notify the commission accordingly.

SEC. 2. PLANS TO BE SUBMITTED: (a) Prior to the construction, reconstruction or rehabilitation of any interlocking plant, there shall be filed with the commission as a basis for approval, the following plans:

(b) A station map or other plat, drawn to scale, showing all tracks, bridges, buildings, water tanks, and other physical surroundings located on the right-of-way of each company.

(c) Profiles showing the grade of each railroad company's main tracks for a distance of not less than two (?) miles in each direction from the crossing or junction.

(d) A track plan in duplicate (and as many more as the roads desire approved) showing the location of all interlocking units, the tower and its general dimensions, and any other appurtenances necessary to show a complete layout of the proposed interlocking plant. When not expedient to locate accurately all physical characteristics by figures, they should be established by scaled distances within the interlocking limits hereinafter specified.

(e) When merely changes and additions are involved, no station maps or profiles need be filed with the track plans except when requested by the commission.

(f) All plans filed with the commission under this and other sections must be of light weight paper when in the form of blue prints.

SEC. 3. SYMBOLS: In the preparation of plans, the symbols approved by the Railway Signal Association shall be used to indicate switches, derails, signals and other essential parts of the interlocking plant.

SEC. 4. LIMITS OF INTERLOCKING PLANTS: The interlocking limits are defined by the home or dwarf signals situate on any specified track and located farthest from the point to be protected. Any appliances operated in conjunction with the interlocking plant, and situate beyond the limits herein designated, are considered as auxiliaries.

SEC. 5. APPROVAL OF PLANS: (a) When possible, the railway companies concerned should agree on the plans before submitting them to the commission.

(b) If the preliminary plans are satisfactory, or if in the judgment of the commission modifications are necessary, the plans will be approved accordingly. Of the plans so approved, one copy will be retained by the commission, and the duplicate returned to the petitioning company.

(c) The approval herein described will stand for a period of one year. If the work is not commenced within that period, a new approval must be obtained.

SEC. 6. PHYSICAL CHANGES, RECONSTRUCTION AND REHABILITATION: No interlocking plant shall be reconstructed or rehabilitated, nor shall any change be made in the locking or in the location of any unit, until plans have first been submitted to and approved by the commission.

SEC. 7. CONDITIONAL SERVICE: (a) Upon the completion of any work on interlocking plants which involves changes in the locking, the units must be connected and adjusted, the plant placed in conditional service for not less than twenty-four (24) hours, and remain so until relieved by order of the commission.

(b) When minor changes are made in locking under plans previously approved by the commission, it will not be necessary to place the plant in conditional service prior to the time it is ready for inspection: and in cases when permission is received from the commission in advance, the plant may be placed in full operation, if the commission is unable to inspect it within twenty-four (24) hours after it is ready for inspection.

(c) Conditional service is hereby interpreted to mean that all units and other apparatus involved be connected and operated from the interlocking machine in the tower. All trains shall come to a stop at the governing home or dwarf signal regardless of its position and that such signal shall not be operated to give a proceed indication until after the train has made the prescribed stop.

SEC. 8. PETITION FOR INSPECTION: (a) Prior to or accompanying the petition for inspection of completed interlocking plants, the following detailed plans will be required:

(b) A track plan similar to the one referred to in section 2, showing all tracks and interlocking units as actually constructed, the terminal ends of each track to be numbered or lettered for use in connection with the manipulation sheet. A locking sheet and dog chart showing the arrangement of interlocking in the machine as installed; wiring plans showing in detail all circuits used in connection with the plant; a manipulation sheet with or without track diagrams as required by the commission, showing in tabulated form the numbers of all levers necessary to be manipulated for any given route designated on the track plan.

(c) A suitable framed manipulation chart and track diagram shall be properly placed in the interlocking tower. The terminal ends of each track on this chart shall be numbered or lettered to correspond with the track plans above mentioned.

(d) The petition for inspection of any interlocking plant, when possible, shall give three (3) days notice in advance of the time when the plant will be ready for inspection. Upon receipt of such notice, the commission will endeavor to have the plant inspected within three (3) days after receiving such advice. If the commission is not able to make the inspection within the time specified, it will authorize the railroad company in charge to place the plant in full operation, subject to future inspection.

(e) If upon the inspection of any interlocking plant by the commission, it is found to be installed in accordance with the approved plans, a temporary permit will be issued to the railroad company in charge, pending the issuance of formal permits.

REQUISITES OF INSTALLATION

SEC. 9. TYPE OF SIGNALS: (a) Except when approved by the commission, all interlocking signals must be of the semaphore type. The apparatus connected with the operation of these signals must be so constructed that the failure of any part directly controlling the signal will cause it to display its least favorable indication.

(b) Semaphore arms must display indications to the right of the signal post, except where the physical conditions on a road require the display of signal indications to the left.

SEC. 10. LOCATION OF SIGNALS: (a) All fixed signals must be located either over or upon the right and next to the track over which train movements are governed, except on roads operating trains with the current of traffic to the left, or where physical conditions require placing the signals to the left of the track.

(b) Bracket post signals may be used on roads operating trains over two (2) or more tracks in the same direction, when such practice is uniform for any specified operating division, or where local conditions require their use.

SEC. 11. LOCKING OF SIGNALS: The locking between the levers of the interlocking machine must be arranged so that a home or dwarf signal cannot be cleared for any given route unless all switches, derails, movable point frogs and other units in the route are in proper position and locked.

SEC. 12. HOME SIGNALS: (a) When required by the commission, all home signals must be equipped with not less than two arms. Unless operated by power all home signals in mechanical plants must be pipe connected, except when otherwise approved by the commission.

(b) When used in connection with automatic train stopping devices, the home signal may be located immediately opposite the means for controlling the apparatus of the train stopping device.

(c) When used in connection with derails and other units the home signal must be located as far in advance of such units as is necessary to secure full protection, but in no case shall it be less than five (5) feet in advance of such units.

(d) When home signals are semi-automatic, or form a part of an automatic block signal system, calling-on-arms or some other means may be used for advancing trains.

(e) All high speed signals located in automatic block signal territory shall be semi-automatic and form a part of the block signal system.

SEC. 13. DWARF SIGNALS: Dwarf signals indicate slow speed movements and may be used to govern train movements on all tracks other than main tracks, except as hereinafter specified; on main tracks to govern train movements against current of traffic, and when approved by the commission as intervening signals to facilitate switching movements. When used they must be located and connected in the same manner as home signals.

SEC. 14. ADVANCE SIGNALS: Advance signals may be used when necessary, and must be installed in the same manner as home signals.

SEC. 15. DISTANT SIGNALS: (a) On level and ascending grades, distant signals shall be located not less than two thousand five hundred (2,500) feet in advance of their respective home signals. On descending grades the minimum distance of two thousand five hundred (2,500) feet shall be increased at the rate of one hundred (100) feet for each one-tenth ($1/10$ th) of one per cent of gradient.

(b) Where conditions justify, the location and character of distant signals or the method of operation may be varied or the signals be omitted, depending upon the conditions surrounding each particular case.

(c) Except as hereinafter provided, all high speed tracks must be equipped with power-operated distant signals having electric locks or other suitable apparatus to prevent changing of the route until such signals have indicated their normal position.

(d) When required by the commission, distant signals shall be so arranged as automatically to indicate stop when the track between the home and distant signal is occupied, or when any intervening switch is not in its normal position.

SEC. 16. SWITCHES: All switches, derails, movable point frogs and other units within the interlocking limits hereinbefore defined, must be incorporated in the plant.

SEC. 17. DERAILS ON STEAM ROADS: (a) Main Tracks.—On level grades facing derails must be located not less than five hundred (500) feet from a drawbridge or the fouling point of a crossing or junction. On descending grades facing derails must be located to give practically the same measure of protection as for level grades, and the minimum distance of five hundred (500) feet must be increased at the rate of ten (10) feet for each one-tenth ($1/10$ th) of one per cent gradient. On ascending grades the minimum distance of five hundred (500) feet may be reduced at the rate of ten (10) feet for each one-tenth ($1/10$ th) of one per cent gradient; but in no case shall such derails be located less than four hundred (400) feet from a drawbridge or the fouling point of a crossing or junction.

(b) Pocket Derails.—Where such are used, they shall be located so as to derail the first pair of wheels on the ties at a point not less than fifty (50) feet from the fouling point of a crossing or junction.

(c) Backup Derails.—These shall be placed not less than two hundred fifty (250) feet from a drawbridge or the fouling point of a crossing or junction.

(d) **Secondary Tracks.**—All tracks other than main tracks shall be termed secondary tracks. On such tracks derails shall be placed not less than two hundred (200) feet from a drawbridge or from the fouling point of a crossing; and not less than fifty (50) feet from the fouling point of a junction.

(e) The fouling point is where two trains moving toward a common center would come in contact.

(f) Where conditions justify, the location of derails may be varied or they may be omitted, when approved by the commission.

SEC. 18. DERAILS ON ELECTRIC ROADS: The location of derails on electric roads shall be determined in the same manner as for steam roads. In placing derails in the tracks of such roads, consideration will be given to speed and character of traffic.

SEC. 19. TYPE OF DERAILS: Derails must be of an approved pattern, suitable for the purposes intended, and so placed with reference to curvature, bridges and other tracks as to secure a maximum of efficiency and safety.

SEC. 20. GUARD RAILS: Where physical conditions require their use, guard rails shall be installed in connection with derails. When used, they shall be placed between the track rails, parallel to and not less than ten (10) inches distant in the clear therefrom, and must be of sufficient height, length and strength, and be properly secured to the track ties.

SEC. 21. AUTOMATIC TRAIN CONTROL: Automatic train stopping devices which are a part of a system of automatic train control approved by the commission, may be used in lieu of derails. In such devices, the means for automatically applying the train brakes shall be located a sufficient distance in advance of the fouling point as to insure a safe breaking distance.

SEC. 22. Locks: (a) In mechanical plants all facing switches, split point derails in main tracks and all slip switches and movable point frogs, must be locked with facing point locks. All other derails, switches and other units must be locked, either with facing point locks or with switch and lock movements.

(b) In plants equipped with mechanical signals, all derails must be provided with bolt locks; also all switches, movable point frogs and other units, where conditions require them.

(c) In power plants, the arrangement must be such that the signals operating in connection with derails, facing point switches and other units cannot be operated unless these units are in proper position.

SEC. 23. DETECTOR BARS: (a) Unless otherwise provided, all derails, switches, movable point frogs and other units shall be equipped with detector bars of approved design not less than fifty-three (53) feet in length, or longer if required.

(b) Except as hereinafter provided, all crossings shall be equipped with detector bars of suitable length, so interlocked as to insure a clear crossing before an opposing route can be set up or a proceed signal given.

(c) Crossing detector bars will not be required where electric locking is installed; nor at outlying crossings of simple character where no switching is performed, when the plant is equipped with time locks.

SEC. 24. TIME LOCKS: Unless equipped with electric locking, time locks must be installed to prevent the changing of high speed routes, until after the home signal has displayed the stop indication a predetermined time.

SEC. 25. ELECTRIC LOCKING: Electric locking may be provided in place of time locks and crossing bars. When used, the circuits must be arranged so as to prevent the changing of a route until the train has passed through the interlocking limits or through a predetermined part of the plant.

SEC. 26. DETECTOR CIRCUITS: When a railway company is equipped with sufficient maintenance forces for properly maintaining electric detector circuits, such circuits may be used in place of mechanical detector bars.

SEC. 27. MACHINES: (a) All mechanical interlocking machines shall be equipped with locking of the preliminary type.

(b) All power interlocking machines shall have the locking so arranged as to be effective before the operating conditions of any circuit directly controlling a unit can be changed. Suitable indicating and locking apparatus shall be provided to prevent the placing of a lever in complete normal or reverse position until the unit controlled has completed the intended operation, except that signals shall indicate the normal position only.

SEC. 28. LOCKING OF LEVERS: (a) The locking must be so arranged that conflicting routes cannot be given at any stage in the setting up of a route, nor a proceed indication given until all switches, derails, movable point frogs, facing point locks and other units in the route affected are in proper position.

(b) When a separate lever is used to operate distant signals, the locking between the home and distant signals shall be so arranged as to prevent the distant signals from giving the proceed indication until the home signals operating in connection with such distant signals are in the proceed position.

SEC. 29. LOCKS AND SEALS: (a) All interlocking machines must, when practicable, be provided with means for locking or sealing the mechanical locking and indication apparatus in such a manner as to prevent access to any except authorized employees.

(b) All power interlocking cabinets, time locks, time releases, emergency switches, indicator and relay cases must be provided with suitable covers and fastenings and be properly sealed or locked, and must not be opened by any but authorized employees.

SEC. 30. CROSS PROTECTION: (a) As far as practicable, cross protection apparatus must be provided in connection with electric interlocking plants to prevent the operation of any unit by cross or grounds.

(b) Low voltage circuits, as far as practicable, must be designed to prevent the operation of apparatus by cross or grounds.

SEC. 31. ANNUNCIATORS: When operating conditions require annunciators, they shall be installed.

SEC. 32. SIGNAL TOWERS: (a) Signal towers shall be so placed and be of such height and size as to best serve the purpose for which they are intended.

(b) The use of interlocking towers for purposes other than interlocking, dispatching and block work is undesirable.

(c) If work other than interlocking is carried on in the tower, a suitable partition or railing must be provided to prevent outsiders from having access to interlocking apparatus, and interfering with the duties of the operator or towerman.

SEC. 33. TOWER LIGHTS: The tower lights must be screened off so that they cannot be mistaken for signals exhibited to control train movements.

SEC. 34. MATERIAL AND WORKMANSHIP: Materials and workmanship must be first-class throughout. When complete, the interlocking plant must be in every way suitable and sufficient for the purposes intended.

MAINTENANCE AND OPERATION

SEC. 35. MAINTENANCE AND OPERATION: (a) Interlocking plants must at all times be properly maintained and efficiently operated. Any rules or regulations that the railway companies may have adopted for the guidance of employees in operating and maintaining interlocking plants must be appropriately framed and conveniently placed in interlocking towers.

(b) When an interlocking plant is taken out of service the commission must be notified immediately. Under such circumstances train movements must not be governed by interlocking signals but by the usual precautions prescribed by statute governing train movements over and across grade railroad crossings, junctions and drawbridges.

SEC. 36. INTERLOCKING REPORTS: Reports for each interlocking plant shall be filed with the commission by each railroad company concerned, which reports must be filed in manner and form prescribed by the commission.

Adopted by the Railroad and Warehouse Commission, October 22, 1913, effective December 1, 1913.

Approved by the State Public Utilities Commission of Illinois, January 1, 1914.

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Uniform System of Accounts

for

Telephone Companies

Classes "A" and "B"

JUN 9 - 1914

As Prescribed by the

State Public Utilities Commission of Illinois

In Accordance with Section 11 of the Act to Provide for the Regulation of Public Utilities. Approved June 30, 1913

GENERAL ORDER 15

FIRST ISSUE

Effective on July 1, 1914



Springfield, Ill., 1914

THE STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS

JAMES E. QUAN, *Chairman,*

OWEN P. THOMPSON,

WALTER A. SHAW,

RICHARD YATES,

FRANK H. FUNK,

Commissioners.

CHAS. N. HEBNER, *Secretary.*

EVERETT JENNINGS, *Counsel.*



SPRINGFIELD, ILL.
ILLINOIS STATE JOURNAL CO., STATE PRINTERS

1914

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SPRINGFIELD, ILL.
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UNIFORM SYSTEM OF ACCOUNTS FOR TELEPHONE COMPANIES CLASSES "A" AND "B"

At a Regular Meeting of THE STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS, held at its office in Springfield, Ill., on the second day of July, 1914.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered :

It is ordered, That the Uniform System of Accounts for Telephone Companies with the text pertaining thereto, embodied in printed form to be hereafter known as First Issue, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Chief Accountant and Statistician; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Uniform System of Accounts for Telephone Companies with the text pertaining thereto, be, and the same is hereby, prescribed for the use of telephone companies having annual operating revenues exceeding \$50,000, subject to the provisions of the Act to provide for the regulation of public utilities, in the keeping and recording of their accounts; that each and every telephone company and each and every receiver or operating trustee of any such telephone company be required to keep all accounts in conformity therewith; and that a copy of the said First Issue be sent to each and every such telephone company and to each and every receiver or operating trustee of any such telephone company.

It is further ordered, That any such telephone company or any receiver or operating trustee of any such telephone company may subdivide any primary account in the said First Issue established (as permitted in the general instructions contained in the said First Issue); or may make assignment of the amount charged to any such primary account to operating divisions, to its individual lines, or to States: *Provided, however,* That such subprimary accounts set up or such assignments made by any such telephone company or by any receiver or operating trustee of any such telephone company do not impair the integrity of the accounts hereby prescribed.

It is further ordered, That in order that the basis of comparison with previous years be not destroyed, any such telephone company or any receiver or operating trustee of any such telephone company may, during the twelve months from the time that the said First Issue becomes effective, keep and maintain, in addition to the accounts hereby prescribed.

such portion or portions of its present accounts as may be deemed desirable by any such telephone company, or by any receiver or operating trustee thereof, for the purpose of such comparison; or, during the same period, may maintain such groupings of the primary accounts hereby prescribed as may be desired for that purpose.

It is further ordered, That any such telephone company or any receiver or operating trustee of any such telephone company, in addition to the accounts hereby prescribed, may unless otherwise ordered, keep any temporary or experimental accounts, the purpose of which is to develop the efficiency of operation: *Provided, however,* That such temporary or experimental accounts shall not impair the integrity of any primary account hereby prescribed.

It is further ordered, That July 1, 1914, be, and is hereby, fixed as the date on which the said First Issue of the Uniform System of Accounts for telephone companies shall become effective.

By the Commission:

(SEAL)

CHAS. N. HEBNER, *Secretary*

INTRODUCTORY LETTER

STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS,
OFFICE OF CHIEF ACCOUNTANT AND STATISTICIAN,
SPRINGFIELD, ILL., July 2, 1914

TO TELEPHONE COMPANIES:

In accordance with an order of the State Public Utilities Commission of Illinois, the text of which precedes this letter, this Uniform System of Accounts for Telephone Companies is issued.

The Act to provide for the regulation of public utilities clothes the Commission with authority to establish a system of accounts, and to prescribe the forms of accounts and the manner in which such accounts shall be kept by Telephone Companies subject to the Act.

Attention is specifically called to the rules and regulations prescribed in this system of accounts, as the same are obligatory upon persons having direct charge of the accounts of the public utility concerned, and such persons will be held responsible for their proper application.

In setting up this system of accounts the Commission has followed the *Classification for Uniform System of Accounts for Telephone Companies* as prescribed by the *Interstate Commerce Commission, First Issue* effective on January 1, 1913.

This System of accounts applies only to companies having annual operating revenues exceeding \$50,000; such companies being divided into two classes, "A" and "B," according to their earning capacity. See paragraph 1, page 8.

A separate system of accounts (bearing same date) has been prescribed for Class "C" and "D" companies having annual operating revenues of \$50,000, or less.

An invitation is extended to all accounting officers, to correspond with this office should any question arise in regard to the correct interpretation of any account or rule herein prescribed, in order that uniformity may be obtained in the application of the provisions of the classifications.

M. J. MURPHY
Chief Accountant and Statistician

GENERAL INSTRUCTIONS

The records of telephone companies shall be kept with sufficient particularity to show fully the facts pertaining to all entries made in the accounts provided herein. Where the full information is not recorded in the general books, the entries therein shall be supported by the records in which the full details shall be shown. Such general book entries shall contain sufficient reference to the detail records to permit ready identification of the latter, and the detailed records shall be filed in such manner as to be readily accessible for examination by representatives of the State Public Utilities Commission of Illinois.

1. **Telephone companies divided into four classes.**—For the purposes of the systems of accounts prescribed by the State Public Utilities Commission of Illinois, telephone companies are divided into four classes, as follows:

Class A.—Companies having average annual operating revenues¹ exceeding \$250,000.

Class B.—Companies having average annual operating revenues¹ exceeding \$50,000, but not more than \$250,000.

Class C.—Companies having average annual operating revenues exceeding \$10,000, but not more than \$50,000.

Class D.—Companies having average annual operating revenues of \$10,000 or less.

Two sets of accounts are contained herein and are designed to meet the respective needs of companies of Classes A and B, indicated above. The classifications for these two classes of companies are published jointly, with the titles of the accounts printed in CAPITALS and SMALL CAPITALS, and in *italics*.

Class A companies shall keep all the accounts (so far as they may be applicable to their affairs) the titles of which are printed in CAPITALS and SMALL CAPITALS and also the accounts the titles of which are printed in *italics*, except that where an account shown in CAPITALS and SMALL CAPITALS is subdivided into accounts the titles of which are printed in *italics*, it is not required that the former be kept. Class A companies may further subdivide any of the accounts prescribed herein, provided that such subdivisions do not impair the integrity of any of the accounts prescribed.

Class B companies shall keep all the accounts (so far as they may be applicable to their affairs), the titles of which are printed in CAPITALS and SMALL CAPITALS. Where such accounts are subdivided into accounts the titles of which are printed in *italics*, it is not required that Class B companies shall keep separate accounts for the latter. Class B companies may, if they so desire, keep the more extended accounts prescribed for Class A companies, or may further subdivide such accounts, provided that such subdivisions do not impair the integrity of any of the accounts prescribed.

2. **Accounts should show fixed capital, operating revenues, and operating expenses pertaining solely to any exchange or toll system or common to two or more systems.**—(a) Telephone companies should keep their fixed capital accounts in such manner as will enable them to show, when so required by

¹ In order that frequent changes may be avoided, companies operating established telephone plants may adopt the scheme of accounts indicated by the average of their annual revenues for three years preceding the date of this order. If at the close of any fiscal year the average of the annual revenues for the three preceding years is greater than the amount given for the class in which the company has been put, the higher scheme of accounts should be adopted. New companies should estimate the amount of their annual revenues and adopt the scheme of accounts provided for companies with average annual revenues equal to the amount of the estimate.

the Commission, (1) the cost of fixed capital devoted solely to any exchange system, (2) the cost of fixed capital devoted solely to any toll system, and (3) the cost of fixed capital used in common by two or more exchange or toll systems.

(b) The Classification of Operating Revenues provides separate accounts for exchange revenue and for toll revenue. Where it is necessary to apportion the revenue between these accounts telephone companies should be prepared, when so required by the Commission, to furnish the basis used in making such apportionment.

(c) Telephone companies should keep their operating expense accounts in such manner as will permit them to show, when so required by the Commission, (1) the operating expenses pertaining solely to any exchange system, (2) the operating expenses pertaining solely to any toll system, and (3) the operating expenses which are common to two or more exchange or toll systems.

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INSTRUCTIONS PERTAINING TO BALANCE SHEET

3. **Balance-sheet accounts.**—By balance-sheet accounts are meant those titles under which the ledger accounts are combined and summarized to show the assets, liabilities, and profit or loss of the business at a given time. Where the title and definition of a balance-sheet account clearly indicate that it is a summary of other accounts, it is not required that a special ledger account shall be raised under such a title to include the balance from the accounts usually carried on the ledger.

4. **Cost or book value of securities owned.**—The term *cost or book value*, as applied to various accounts representing securities owned, is intended to recognize the option of the company of carrying its investments in securities either at cost or at a reasonable valuation other than cost. Whenever securities are acquired they are to be entered on the books at cost. If, subsequently, the company desires to adjust their value on account of substantial appreciation or depreciation, the entries in its books, with respect to such securities, as well as its annual reports to the Commission, should clearly show the reasons for making the adjustments.

5. **Reacquired securities.**—The capital stock and funded debt liability accounts in the balance sheet are intended to include only the par value of such capital stock or funded debt securities as have been actually issued to bona-fide holders for value or such securities as have been issued by other companies and have been assumed by the accounting company and are actually outstanding at the date of the balance-sheet statement.

When capital stock or funded-debt securities have been actually issued to bona-fide holders for value (or after such issue by another company have been assumed by the accounting company) and after such issue (or assumption) have been reacquired by the company under circumstances which require that they shall not be treated as paid or retired, they may be charged at par value to the appropriate asset account, but on the balance-sheet statement they should be shown separately as a deduction from both the asset and liability accounts in order that the asset accounts for securities owned will include only securities of other companies and that the liability accounts for securities issued or assumed will include only those in the hands of the public.

If any such securities are reacquired for more or less than their par value, the difference between the par value and the cost of reacquirement, after adjusting any amounts carried in the discount-and-premium accounts or other accounts with respect to such securities, should be debited or credited to Corporate Surplus or Deficit account, unless reacquired for a sinking or other fund, which is required to be represented by a reserve, in which case the difference should be debited or credited to the appropriate reserve account.

6. **Discount and premium on Capital Stock.**—Ledger accounts should be provided to cover the discounts and premiums on each class of capital stock issued or assumed by the company. By *discount* is meant the excess of the par value of stocks issued or assumed over the actual money value of the consideration received for such stock (except stock that has been sold and reacquired); by *premium* is meant the excess of the actual money value of the consideration received for stock issued or assumed over the par value of such stock (except stock that has been sold and reacquired). Entries in these accounts representing discounts should be carried therein until offset, (1) by premiums realized on subsequent sales of the same class of stock, (2) by assessments levied on the stockholders, (3) by appropriations of surplus for that purpose, or (4) by charges to Corporate

Surplus or Deficit account upon reacquirement or retirement of the stock. Entries in these accounts representing premiums realized should be carried permanently, unless offset (1) by discounts suffered on sales of the same class of stock or (2) by credits to Corporate Surplus or Deficit account upon reacquirement or retirement of the stock.

If the net of the balances in the discount-and-premium accounts for all classes of capital stock sold or exchanged is a debit balance, the amount should be included in the balance-sheet statement in account No. 134, "Unextinguished Discount on Capital Stock"; if a credit balance, the amount should be shown in account No. 152, "Premiums on Capital Stock."

In no case should discount on capital stock be charged to or included in any account as a part of the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

7. Discount, Expense, and Premium on Funded Debt.—Ledger accounts should be provided to cover the discount, expense, and premiums on each class of funded debt issued or assumed by the company. By *discount* is meant the excess of the par value of funded-debt securities issued or assumed, and the accrued interest thereon, over the actual cash value of the consideration received for such securities (except securities that have been sold and reacquired); by *premium* is meant the excess of the actual cash value of the consideration received for funded-debt securities issued or assumed over the par value of such securities and the accrued interest thereon (except securities that have been sold and reacquired).

By *expense* is meant all expenses in connection with the issue and sale of evidences of debt, such as fees for drafting mortgages and trust deeds, fees and taxes for recording mortgages and trust deeds, cost of engraving and printing bonds, certificates of indebtedness, and other commercial paper having a life of more than one year; fees paid trustees provided for in mortgages and trust deeds; fees and commissions paid underwriters and brokers for marketing such evidences of debt and other like expense.

If the net balance in any of these accounts is a debit, there should be charged to income account No. 338, "Amortization of Debt Discount and Expense," during each fiscal period (and credited to the discount and premium accounts in which the discount and expense is carried) such proportion of the discount and expense on the outstanding funded debt obligations as may be applicable to that period. This proportion should be determined according to a rule, the uniform application of which throughout the interval between the date of sale and the date of maturity, will extinguish the discount and expense on the funded debt. The charge to Income for any period shall not exceed the proportion applicable to that period, and a charge should be made for each period so long as any portion of the discount and expense remains unextinguished. In order that the discount and expense may be extinguished sooner, the company may, at its option, charge to Corporate Surplus or Deficit account all or any portion of the discount and expense on funded debt remaining at any time unextinguished.

If the net balance in any of these account is a credit there should be credited to income account No. 339, "Release of Premiums on Debt—Cr.," during each fiscal period (and debited to the discount and premium accounts in which the premium is carried) such proportion of the premium on outstanding funded debt obligations as may be applicable to that period. This proportion should be determined according to a rule, the uniform application of which throughout the interval between the date of sale and the date of maturity of the debt, will extinguish the premium at which such debt was sold.

If the net of the balances in the discount and premium accounts for all classes of funded debt sold or exchanged is a debit balance, the amount should be included in account No. 135, "Unamortized Debt Discount and Expense;" if a credit balance, the amount should be included in account No. 168, "Unextinguished Premium on Debt."

Except as provided in section 11, page 27, no discount and expense on funded debt should be charged to or included in any account as a part of

the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

8. **Contingent assets and liabilities.**—Contingent assets and liabilities should not be included in the body of the balance-sheet statement, but should be shown in detail in a supplementary statement accompanying the balance-sheet statement. Contingent assets represent possible sources of value contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may, under certain conditions, become obligations of the company, but are neither direct nor assumed obligations on the date of the balance sheet.

TEXT EXPLANATORY OF BALANCE-SHEET ACCOUNTS

ASSET ACCOUNTS

PERMANENT AND LONG TERM INVESTMENTS

100. FIXED CAPITAL INSTALLED PRIOR TO JULY 1, 1914.¹

In this account (on the balance-sheet statement) should be shown the total of the balances in the ledger accounts representing the company's fixed capital, which was installed prior to July 1, 1914, and which is still in service at the date of the balance sheet. (See text of this account on p. 27.)

101. FIXED CAPITAL INSTALLED SINCE JUNE 30, 1914.¹

In this account (on the balance-sheet statement) should be shown the total of the balances in the ledger accounts representing the company's fixed capital which has been installed since June 30, 1914, and which is still in service at the date of the balance sheet. (See text of this account on p. 27.)

102. RESERVE FOR ACCRUED DEPRECIATION—Cr.¹

Credit to this account such amounts as are concurrently charged to account No. 608, "Depreciation of Plant and Equipment," No. 701, "Shop Expense," No. 702, "Stable and Garage Expense," and No. 703, "Tool Expense," to cover the expense of depreciation of plant, equipment, furniture, tools and implements, as specified in the text of these accounts. This account should also be credited with any amount carried in reserve on July 1, 1914, to cover the expense of depreciation on plant, equipment, furniture, tools and implements installed prior to that date.

Charge to this account the realized depreciation of tangible fixed capital installed since June 30, 1914, when such capital is relinquished, retired, or destroyed, also the amount of depreciation carried herein in respect to tangible fixed capital installed prior to July 1, 1914, when relinquished, retired, or destroyed. (See secs. 14, p. 28, and 23, p. 53.)

Charge also to this account such part of the expenditures for extraordinary repairs as is concurrently credited to account No. 611, "Repairs Charged to Reserves—Cr."

103. RESERVE FOR AMORTIZATION OF INTANGIBLE CAPITAL—Cr.¹

Credit to this account such amounts as are concurrently charged to account No. 340, "Amortization of Landed Capital," and to account No. 674, "Amortization of Franchises and Patents." Charge to this account when any franchise, patent, or landed capital expires or is relinquished, the amount at which it stood charged in the company's fixed capital accounts or such portion thereof as has been previously credited to this reserve. When any intangible capital acquired prior to the raising of this reserve expires or is relinquished, that portion of its cost which has not been covered by credits to this account or previously written off should be charged to account No. 414, "Amortization Unprovided for Elsewhere."

¹ The total of accounts Nos. 100 and 101 should be drawn down on the balance-sheet statement and the total of accounts Nos. 102 and 103 deducted therefrom, the difference being shown as the net total.

104. CONSTRUCTION WORK IN PROGRESS.

This account should include the amounts expended upon plant that is in process of construction under estimates or work orders, but is not ready for service at the date of the balance sheet. It includes interest charged to construction, also such proportion of plant supervision expenses, engineering expenses, tool expenses, supply expenses, and general expenses as may be properly chargeable to the construction work included under this account.

When the work is completed on any job the cost of which has been included in this account, this account should be credited with the amount at which it stands charged, and the appropriate fixed capital or other accounts should be concurrently charged, but expenditures should not be carried in this account beyond the close of the fiscal year next succeeding that in which the expenditures were made.

105. INVESTMENT SECURITIES.

This account should include the cost or book value of stocks, bonds, and other evidences of indebtedness (including notes having dates of maturity of more than one year from date of issue) held by the accounting company, and pledged as collateral for other securities issued or assumed, or held as a means of obtaining or exercising control over other corporations, for devotion to future operations, or for securing other business advantages.

In stating this account or the subaccounts provided hereunder on the balance-sheet statement the par value of securities issued or assumed by the accounting company and carried in this account should be deducted in order that this account will show only the cost or book value of securities of other companies. (See sec. 5, p. 12.)

The following subaccounts should be kept by class A companies:

106. *Stocks of System Corporations.*¹107. *Funded Debt of System Corporations.*¹108. *Miscellaneous Stocks.*109. *Miscellaneous Funded Debt.*

NOTE A—Short-term notes payable upon demand or having dates of maturity of one year or less from the date of issue should not be included herein but in account No. 110, "Advances to System Corporations for Construction, Equipment and Betterments," or No. 117, "Bills Receivable," as may be appropriate.

NOTE B—In the annual reports of Class A and Class B telephone companies to the Commission investments will be required to be classified so as to show those held subject to a lien of some character and those held free of all lien or pledge.

110. ADVANCES TO SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include advances to controlling, affiliated, controlled, and subsidiary corporations to enable such corporations to pay for construction, equipment, or additions and betterments, if such advances are of a permanent nature (i. e., if there is not an understanding that the advances are to be repaid within one year) or if it is understood and intended that reimbursement shall be made by the issue of the securities of the debtor corporation.

NOTE A—Gifts to system corporations made without expectation of reimbursement should be included in account No. 353, "Miscellaneous Appropriations from Income," or No. 416, "Miscellaneous Appropriations of Surplus" and not in this account.

NOTE B—Temporary advances on open accounts to system corporations and such advances for purposes other than construction, equipment and betterments should be included in account No. 119, "Accounts Receivable from System Corporations."

111. MISCELLANEOUS INVESTMENTS.

This account should include investments of a permanent nature in property (tangible or intangible) other than that held for the operation of the company's plant as a telephone system. It should include such items as investments in lighting, water, and power plants, manufacturing plants, lands, and buildings and other property not a part of the company's plant for telephone operations or of facilities incident thereto.

¹ By a system corporation is meant any controlling, affiliated, controlled, or subsidiary corporation.

WORKING ASSETS

112. CASH AND DEPOSITS.

This account includes the various items respecting cash and special deposits as provided in the following subaccounts:

113. *Cash.*

This account should include the amount of current funds available for use on demand in the hands of financial officers and agents, or deposited in banks or with trust companies, and cash in transit for which agents receive current credit.

114. *Special Deposits.*

This account should include deposits to pay declared dividends and matured interest; cash realized from the sale of securities and deposited with trustees for disbursement when the purposes for which the securities are sold are accomplished; amounts realized from the sale of property and deposited with trustees other than in sinking funds until the property is replaced; special deposits (in other than sinking funds) for the payment of debts and interest not matured; money and securities deposited to secure the performance of contracts; and other deposits of a special nature not provided for elsewhere.

In stating this account on the balance-sheet statement the amount of any securities issued or assumed by the accounting company and included herein should be deducted in order that this account will show only the assets herein other than the company's own securities. (See sec. 5, p. 12.)

115. EMPLOYEES' WORKING FUNDS.

This account should include amounts advanced to general and special agents, and other officers and employees as working funds from which certain expenditures are to be made and accounted for.

116. MARKETABLE SECURITIES.

This account should include the cost or book value of securities held in the company's treasury unpledged and free for sale and not necessary or desirable for the telephone company to hold for the purpose of maintaining the integrity of its telephone system.

In stating this account on the balance-sheet statement the par value of securities issued or assumed by the company and carried in this account should be deducted in order that this account may show only the cost or book value of securities of other companies. (See sec. 5, p. 12.)

117. BILLS RECEIVABLE.

This account should include the cost of all collectible obligations in the form of bills receivable or other similar evidences of money receivable on demand or within a time not exceeding one year (excluding interest coupons).

NOTE A—Notes having dates of maturity of more than one year after date of issue should not be included in this account but in account No. 105, "Investment Securities," or No. 116, "Marketable Securities."

NOTE B—When loans to system corporations¹ for construction purposes are evidenced by demand or short-term notes intended later to be exchanged for other securities, the amount of such loans should be included in account No. 110, "Advances to system Corporations for Construction, Equipment, and Betterments."

118. DUE FROM SUBSCRIBERS AND AGENTS.

This account should include amounts due from subscribers for services rendered or billed and from agents and collectors authorized to make collections from subscribers.

This account should be kept in such manner as will enable the companies to make the following analysis, viz:

(a) Amounts due from subscribers who are still receiving telephone service.

(b) Amounts due from subscribers whose telephone service has been discontinued and whose accounts are in process of collection in the usual way.

(c) Amounts due from subscribers whose telephone service has been discontinued and whose accounts are in litigation or otherwise suspended.

Credit to a subaccount hereunder such amounts as may be concurrently charged to account No. 304, "Uncollectible Operating Revenues," to provide a reserve for uncollectible accounts due from subscribers and agents. If such reserve is provided, when any bill for services has proved impracticable of collection, this subaccount should be charged and the account in which the bill is carried should be credited.

119. ACCOUNTS RECEIVABLE FROM SYSTEM CORPORATIONS.

This account should include amounts due from controlling, affiliated, controlled, or subsidiary corporations on open accounts other than those provided for in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments."

120. MISCELLANEOUS ACCOUNTS RECEIVABLE.

This account should include all amounts owed to the company upon accounts with solvent concerns (other than system corporations and subscribers and agents), also the cost of all accounts and claims (except notes or negotiable bills) upon which responsibility is acknowledged by solvent concerns or which are sufficiently secured to be considered good, and of all judgments against solvent concerns where the judgment is not appealable or suspended through appeal.

NOTE—Cash on deposit in banks or with trust companies should not be included in this account but in account No. 113, "Cash," or No. 114, "Special Deposits."

121. MATURED INTEREST AND DIVIDENDS RECEIVABLE.

This account should include all interest accrued and due but not yet collected upon bonds, notes, or other commercial paper held by or for the benefit of the company, and all dividends declared and due by solvent concerns but not yet collected, the right to which is in the company.

122. MATERIALS AND SUPPLIES.

This account should include the cost of unapplied material, including the value of material temporarily in use and not charged out in the company's accounts; articles in process of manufacture by the company; tools, fuel, stationery, and other supplies. Freight and express charges paid on material included in this account should be included in the value of such material.

Where discounts recovered through prompt payment can not be credited to the particular bills, the cost at which such materials and supplies should be charged should be the invoice cost, and any discounts recovered through prompt payment of bills for such materials and supplies should be credited to clearing account No. 704, "Supply Expense."

When any tangible fixed capital is discontinued, withdrawn, or retired, and when any equipment, materials, and supplies are returned to store, the salvage value thereof should be charged to this account, regardless of whether such equipment, materials, and supplies are to be consumed in operation or in construction, or to be sold. If such value is not known and can not readily be determined, it should be estimated, and errors in such estimates, when determined, involved during the year in which the estimates were made, should be adjusted through the accounts involved; if later, then through the Corporate Surplus or Deficit account.

Inventories of materials and supplies on hand and unapplied should be taken at least annually, and any shortages or overages disclosed by such inventories should be credited or debited to this account and debited or credited to clearing account No. 704, "Supply Expense," in case such shortages or overages can not be assigned to specific accounts.

123. OTHER CURRENT ASSETS.

This account should include the cost of all current assets which are not includible under any of the foregoing accounts. By current

assets are meant only those things that are readily convertible into money and which are held not as investments but with the intent of being presently converted into money.

ACCRUED INCOME NOT DUE

124. UNMATURED INTEREST, DIVIDENDS, AND RENTS RECEIVABLE.

This account should include the amount of interest on loans made and rents under leases accrued to the date of the balance sheet, but not due or collectible until after that date, and dividends declared on stocks owned, and dividends accrued on such stocks when contracts require that the dividends be paid at stated times.

DEFERRED DEBIT ITEMS

125. SINKING FUND ASSETS.

This account should include the amount of cash, the cost or book value of live securities of other companies, the par value of live securities issued or assumed by the accounting company, and other assets which are in the hands of trustees of sinking and other funds for the purpose of redeeming outstanding obligations; also amounts deposited with such trustees on account of mortgaged property sold. A separate account should be raised for each sinking fund.

In stating this account on the balance-sheet statement the par value of any securities issued or assumed by the company and carried in this account should be deducted from the total in order to show only the net assets in sinking funds other than the company's own securities. (See sec. 5, p. 12.)

126. INSURANCE AND OTHER RESERVE FUND ASSETS.

This account should include the amount of cash, the cost or book value of securities of other companies, the par value of securities issued or assumed by the accounting company, and other assets in the hands of trustees or managers of insurance, and other funds that have been raised and specifically set aside or invested by the company for specific purposes (except special deposits, provident funds, and sinking funds for the retirement of obligations). A separate account should be raised for each fund.

In stating this account on the balance-sheet statement the par value of any securities issued or assumed by the company and carried in this account should be deducted from the total in order to show only the net assets in the funds other than the company's own securities. (See sec. 5, p. 12.)

127. PROVIDENT FUND ASSETS.

This account should include the amount of cash, and the cost or book value of securities and other assets in the hands of trustees or managers of employees' pension funds, savings funds, relief, hospital, and other association funds (whether contributed by the company, by employees, or by others), when such trustees or managers are acting for the company in the administration of such funds. (See account No. 170.)

128. PREPAYMENTS.

This account should include the balances arising from the payment of rents, taxes, insurance, and like disbursements, in advance of the period to which they pertain, as defined in the following subaccounts:

129. *Prepaid Rents.*

This account should include the amount of rents paid in advance of the enjoyment of the term. As the term is consumed, credit this account at monthly intervals and debit the appropriate rent account with the amount applicable to the month.

130. *Prepaid Taxes.*

This account should include the excess of taxes paid over the amount properly chargeable to Income or other accounts as shown by the debit balance in the Tax Liability account. (See sec. 16, p. 38.)

131. *Prepaid Insurance.*

When premiums on insurance policies are paid in advance of their accrual, the amount prepaid shall be charged to this account. As such premiums accrue, they should be credited at monthly intervals to this account and charged to account No. 668, "Insurance."

132. *Prepaid Directory Expense.*

Charge to this account the cost of preparing, printing, binding and delivering directories; also the cost of soliciting advertisements for directories. When directories are issued, this account should be credited each month and operating expense account No. 649, "Directory Expenses," should be charged with the proportion of the cost based on the number of months the directory will be in use.

133. *Other Prepayments.*

When prepayments are made for anything other than as provided for in the four next preceding accounts, the amount of such prepayments should be included in this account.

134. UNEXTINGUISHED DISCOUNT ON CAPITAL STOCK.

If the net of the balances in the discount and premium accounts for all classes of capital stock sold or exchanged is a debit balance, the amount should be stated in this account. (See sec. 6, p. 12.)

135. UNAMORTIZED DEBT DISCOUNT AND EXPENSE.

If the net of the balances in the discount and premium accounts for all classes of funded debt sold or exchanged is a debit balance, the amount should be stated in this account. (See sec. 7, p. 13.)

136. OTHER SUSPENSE.

This account should include all debits not provided for elsewhere and the proper final disposition of which is uncertain. It will include all such items as expense of preliminary surveys, plans, investigations, etc., made for determining the feasibility of projects under contemplation. Should any such project later be carried to completion, such amounts should be credited to this account and charged to the proper fixed capital account or accounts; should it be abandoned, such amounts should be charged to Corporate Surplus or Deficit account.

This account should also include the amounts carried in suspense due to extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 53.)

When the proper disposition of any item charged to this account is determined, it should be credited to this account and charged to the appropriate account or accounts.

CORPORATE DEFICIT

137. CORPORATE DEFICIT.

Under this head should be shown the debit balance, if any, in the Corporate Surplus or Deficit account. (See sec. 17, p. 44.)

LIABILITY ACCOUNTS

STOCK

150. CAPITAL STOCK.

This account should include the par value of stock actually issued. In case of the issue of two or more classes of stock a separate account should be provided for each class. Credit to a subaccount entitled "Installments on Stock Subscriptions," the amount of installments paid on subscriptions for capital stocks; when certificates of stock are issued for installments paid, this subaccount should be cleared and the par value of the stock so issued should be credited to the account appropriate for such stock.

The amounts included in this account, or in the subaccounts, should be subdivided so as to show (1) the par value of certificates issued and

outstanding and not held by the company, its agents or trustees, and (2) the par value of certificates (pledged or unpledged) issued by the company and held by or for it. In stating the accounts on the balance-sheet statement, the latter amount should be deducted from the total in order to show only the par value of the certificates actually outstanding in the hands of the public at the date of the balance-sheet statement. (See sec. 5, p. 12.)

NOTE A—By *capital stock*, as the term is here used, is meant those securities which represent permanent interests in the corporation, or interests which, if terminable, are so only at the option of the corporation. Stocks are classified as—

Common stocks, those whose claims in the distribution of dividends are subordinate to the claims of all other stocks.

Preferred stocks, those having a first claim upon those dividends which may be distributed.

Debenture stocks, those issued under a contract to pay a specified return at specified intervals.

No two stocks should be considered of the same class unless they are equal in their dividend or interest rights, their voting rights, and the conditions under which they may be retired.

NOTE B—If any issue of stock is for money, that fact should be stated; and if for any consideration other than money, the person to whom issued should be designated, and the consideration for which issued should be described with sufficient particularity to identify it. If such issue is to the treasurer or other agent of the company, to be by him disposed of for the benefit of the company, that fact and the name of such agent should be shown; and such agent should, in his account of the disposition thereof, show the like details concerning the consideration realized thereon.

NOTE C—If the fair cash value of the consideration realized upon the issue of any amount of stock is greater or less than the par value of such stock the difference should be credited or charged to an appropriate discount and premium account, and corresponding reference thereto should be contained in the entry relating to such stock in the stock account. (See sec. 6, p. 12.)

151. STOCK LIABILITY FOR CONVERSION OF SECURITIES.

This account should include the par value of stock that the company has agreed to issue in exchange for securities of constituent companies whose physical property has been acquired under such agreements, but whose securities have not yet been surrendered for exchange.

152. PREMIUMS ON CAPITAL STOCK.

If the net of the balances in the discounts and premiums accounts for all classes of capital stock sold or exchanged is a credit balance, the amount should be stated in this account. (See sec. 6, p. 12.)

LONG TERM DEBT

153. FUNDED DEBT.

This account should include the par value of funded debt actually issued or assumed by the company. In case of two or more classes of funded debt a separate account should be provided for each class. Credit to a subaccount, entitled "Installments on Funded Debt Subscriptions," the amount of installments paid on subscriptions to funded debt issues. When bonds, notes, or other evidences of indebtedness are delivered, this subaccount should be cleared and the par value of the funded debt so issued should be credited to the account appropriate for such funded debt. The entry in any account should show also the purpose for which funded debt is issued.

The amounts included in this account, or in the subaccounts, should be subdivided so as to show (1) the par value of funded debt securities issued or assumed and outstanding and not held by the company, its agents or trustees, and (2) the par value of funded debt securities (pledged or unpledged) issued or assumed by the accounting company and held by or for it. In stating the accounts on the balance-sheet statement the latter amount should be deducted from the total in order to show only the par value of funded debt securities actually outstanding in the hands of the public at the date of the balance-sheet statement. (See sec. 5, p. 12.)

NOTE A—By *funded debt*, as the term is here used, is meant the par value of all bonds, notes and other evidences of indebtedness (except open accounts for advances) which, by the terms of the creation of the debt, do not mature until more than one year after the date of such creation. Funded debt is classified in accordance with four principal characteristics, viz: (1) mortgage or other lien or security therefor; (2) rate of interest; (3) interest dates; and (4) date of maturity. No two amounts of funded debt should be considered of the same class unless agreeing in all four of the above characteristics, except that any issue of securities agreeing in the first three characteristics but maturing serially may be treated as of the same class.

Where any portion of the funded debt rests only on the general credit of the corporation and is not specially secured or supported by lien of any character, it should, for the purpose of these accounts, be known as a debenture. Debentures include promissory notes unsecured by mortgage or other lien, and securities commonly known as plain bonds.

NOTE B—If the consideration received for any issue of funded debt is any thing else than money, the entry should show the principal to whom issued and should describe with sufficient particularity to identify it the consideration actually received for the issue. If the issue is in any case to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency should be shown in the entry.

NOTE C—If the fair cash value of the consideration realized upon the issue of any amount of funded debt securities is greater or less than the par value of such securities plus the accrued interest, the difference should be credited or charged to an appropriate discount-and-premium account, and corresponding reference thereto should be made in the entry relating to such debt in the funded debt account. (See sec. 7, p. 13.)

154. RECEIVERS' CERTIFICATES.

When any receiver acting under the orders of a court of competent jurisdiction is in possession of the property of the company and under the orders of such court issues certificates of indebtedness chargeable upon such property, the par value of such certificates should be credited to this account. Interest accruing upon such certificates should also be credited monthly to this account, and when paid should be charged to this account.

155. ADVANCES FROM SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include advances from controlling, affiliated, controlled, and subsidiary corporations to enable the accounting company to pay for construction, equipment, or additions and betterments if such advances are of a permanent nature (i. e., if there is not an understanding that the advances are to be repaid within one year), or if it is understood and intended that a reimbursement shall be made by the issue of the securities of the debtor corporation.

NOTE A—Gifts from system corporations without expectation of reimbursement should not be credited to this account but to account No. 401, "Miscellaneous Additions to Surplus."

NOTE B—Temporary advances on open accounts from system corporations and such advances for purposes other than construction, equipment, or additions and betterments should be included in account No. 160, "Accounts Payable to System Corporations."

WORKING LIABILITIES

156. JUDGMENTS UNPAID.

When any judgment of indebtedness is rendered against the company by a court of competent jurisdiction, or any fine or penalty requiring the payment of money is assessed against the company by such a court, and no appeal accompanied by stay of execution has been taken therefrom within the time allowed by law for such appeal, the amount of such judgment, fine, or penalty should be credited to this account, and the entry should designate the action or suit as a consequence of which such judgment is pronounced or such fine or penalty assessed. The designation of the action or suit should show what court, the term thereof, the parties, and the character of the action or suit. Interest accruing upon any such judgment should be credited monthly to this account. When payment is made this account should be charged.

NOTE—In case of appeal and affirmance in whole or in part, from which judgment of affirmance a further appeal lies, the same rule shall apply as upon entry of original judgment.

157. BILLS PAYABLE.

This account should include the par value of all notes, drafts, and other evidences of indebtedness, issued or assumed by the company, and which are payable on demand or within a time not exceeding one year.

NOTE—When loans from system corporations for construction purposes are evidenced by demand or short-term notes intended later to be exchanged for other securities, the amount of such loans should be included in account No. 155, "Advances from System Corporations for Construction, Equipment, and Betterments."

158. AUDITED VOUCHERS AND WAGES UNPAID.

This account should include the amount of audited vouchers or accounts and audited pay rolls unpaid on the date of the balance sheet. Include also the amount of unclaimed wages and outstanding pay and time checks issued in payment of wages.

159. SUBSCRIBERS' DEPOSITS.

Credit to this account, as such deposits are made, all cash deposited with the company by subscribers for telephone service as security for the payment of bills. Deposits refunded should be charged to this account and credited to cash. Deposits applied to uncollectible telephone bills should be credited to the account of the subscriber and charged to this account.

160. ACCOUNTS PAYABLE TO SYSTEM CORPORATIONS.

This account should include the amounts owed by controlling, affiliated, controlled, or subsidiary corporations on open accounts other than those provided for in account No. 155, "Advances from System Corporations for Construction, Equipment, and Betterments."

161. MISCELLANEOUS ACCOUNTS PAYABLE.

This account should include all amounts owed to miscellaneous creditors on open accounts and not provided for elsewhere.

162. MATURED INTEREST, DIVIDENDS, AND RENTS UNPAID.

This account should include interest matured and unpaid on loans and funded debt of the accounting company, and of other companies, when payment has been assumed by the company; rents due and unpaid on property held under leases; and dividends due and payable on capital stock but unpaid, uncalled for, or unclaimed at the date of the balance sheet.

163. MATURED FUNDED DEBT UNPAID.

This account should include the amount of matured mortgage, bonded, and other funded debt payable, but not yet paid, including bonds drawn for redemption through the operation of sinking and redemption fund agreements.

164. SERVICE BILLED IN ADVANCE.

When bills are made for service to be rendered in future months, and the amount of the bills is included in account No. 118, "Due from Subscribers and Agents," or other asset account but not in the revenue accounts, the proportion of the bills applicable to future months should be credited to this account. As the term expires for which the bill is made, the appropriate revenue account should be credited and this account debited with the amount applicable to the current month. When toll coupons or tickets are sold, this account should be credited with the amount representing the service to be rendered. At the end of each month this account should be charged and the appropriate revenue accounts credited with the amount of coupons and tickets (less the discount, in case coupons or tickets were sold at a discount) redeemed during that month.

165. OTHER CURRENT LIABILITIES.

This account should include the amounts of all current liabilities which are not included in any of the foregoing accounts.

ACCRUED LIABILITIES NOT DUE

166. TAXES ACCRUED.

This account should include the amount of taxes accrued and properly charged against income or other accounts in excess of the amount of taxes paid. (See sec. 16, p. 38.)

167. OTHER ACCRUED LIABILITIES NOT DUE.

This account should include the amount of interest on loans and funded debt, including interest on funded debt assumed, and rents under leases accrued to the date for which the balance sheet is made but not due until after that date; dividends on stock declared prior to the date of the balance sheet but not payable until after that date, and other liabilities (except taxes) that have accrued to the date of the balance sheet but not due until after that date.

NOTE—The interest accruing on any judgment against the company or upon any receivers' certificate should be credited to the account to which such judgment or receivers' certificate stands credited.

DEFERRED CREDIT ITEMS

168. UNEXTINGUISHED PREMIUM ON DEBT.

If the net of the balances in the discount-and-premium accounts for all classes of funded debt sold or exchanged is a credit balance, the amount should be stated in this account. (See sec. 7, p. 13.)

169. INSURANCE AND CASUALTY RESERVES.

This account should include any specific appropriation of income or surplus and such amounts as are concurrently charged to account No. 668, "Insurance," to cover self-carried risks on fire, fidelity, boiler, casualty, burglar, and other self-carried insurance. Charge to this account the proportion of losses realized on items protected by such self-carried insurance.

When any admitted liability arises because of loss or damage to the property of others or of injuries to employees or other persons, the amount of the liability may (if not previously provided for by insurance or self-insurance) be charged to the appropriate operating expense or other accounts and credited to this account, against which (in such case) the actual cost of satisfaction of the liability should be charged when the matter is determined. If the extent of the liability can not be ascertained promptly after the liability arises, it may be estimated as accurately as practicable for the purpose of determining the immediate charge to the expense or other appropriate account, in which case the matter should be adjusted when the extent of the liability is definitely ascertained. If the loss is of such character that it is in whole or in part indemnifiable under any contract of insurance carried by the company, the indemnifiable portion of the loss should be charged to the insurer and credited to this account.

170. LIABILITY ON ACCOUNT OF PROVIDENT FUNDS.

This account should include any specific appropriation of income or surplus and such amounts as are charged to account No. 672, "Relief Department and Pensions," to provide for pension, benefit and other provident payments.

This account should also include the ledger balances covering the amount of cash and the cost or book value of securities and other assets in the hands of trustees or managers of employees' pension funds, savings funds, relief, hospital, and other association funds (whether contributed by the company, by employees, or by others), when such trustees or managers are acting for the company in the administration of such funds; also the amount of such funds held in the company's treasury.

APPROPRIATED SURPLUS

171. SURPLUS INVESTED SINCE JUNE 30, 1914, IN FIXED CAPITAL.

This account should include such amounts of surplus as are definitely set aside to cover expenditures for extensions or improvements of the fixed capital of the accounting company; such appropriations include those made for the purpose of discharging the principal (less the discount, if any, suffered at the time of sale) of any obligations incurred in the acquisition of any property whose cost is carried in the fixed capital accounts. The amounts credited to this account should be concurrently charged to account No. 352, "Appropriations of Income for Construction, Equipment, and Betterments," or No. 415, "Appropriations of Surplus for Construction, Equipment, and Betterments."

This account should not include temporary appropriations for the acquisition of property the cost of which is intended later to be met by an issue of securities, nor appropriations for the payment of obligations which are intended to be replaced by new issues.

172. SURPLUS INVESTED IN SINKING FUNDS.

This account should include appropriations of income or surplus specifically invested or set aside in the hands of trustees for sinking and redemption funds, including accretions to such funds.

The amounts credited to this account should be concurrently charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds," or No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds."

173. OTHER SURPLUS RESERVED.

This account should include all appropriations of income or surplus held in reserve except as covered by accounts Nos. 169, 170, 171, and 172. A separate subaccount should be raised for each reserve, and the entries in such subaccounts will be required to be shown separately in the annual report to the Commission.

This account should also include the unexpended balance, if any, of appropriations intended to be invested in fixed capital, and such appropriations to sinking or redemption fund reserves as are not specifically invested.

CORPORATE SURPLUS

174. CORPORATE SURPLUS UNAPPROPRIATED.

Under this head should be shown the credit balance, if any, in the Corporate Surplus or Deficit account. (See sec. 17, p. 44.)

FIXED CAPITAL ACCOUNTS

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INSTRUCTIONS PERTAINING TO FIXED CAPITAL ACCOUNTS

9. **Fixed capital defined.**—By the fixed capital of a company (frequently termed the *construction account*) is meant the property, both tangible and intangible, which is devoted to the accomplishment of the principal purposes of its business, and which has an expectation of life in service of more than one year from date of installation in service (exception being made in the case of hand tools and other small portable tools that may be lost or stolen).

Fixed capital consists of *original capital, additions, betterments, and replacements*, and the cost thereof should be charged as directed below.

Original capital is the fixed capital installed or acquired prior to the beginning of regular operations by the company. As applied to a telephone company it includes the acquisition or construction of the plant necessary to begin the regular operation of an exchange or toll system. The cost of original capital should be charged to the appropriate subaccounts under account No. 100, "Fixed Capital Installed Prior to July 1, 1914," or under account No. 101, "Fixed Capital Installed Since June 30, 1914."

Additions are structures, facilities, equipment, and other properties added to those in service at the beginning of operations, and not taking the place of any property of like purpose previously held by the company. The cost of additions should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since June 30, 1914."

Betterments are mechanical changes in structures, facilities, or equipment which have as their primary aim and result the making of the properties affected more useful or of greater capacity than they were at the time of their installation or acquisition. The cost of such portion only of the changes incident to betterments as will, when added to the original cost of the property bettered, give the cost of replacement or reconstruction in present condition of the property as bettered should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since June 30, 1914." The remainder of the cost of the change should be classed as a repair and be charged to the appropriate operating expense accounts.

Replacements are those installations of fixed capital which have for their purpose the substitution of one building, structure, piece of equipment, or machinery for another which it has become necessary to retire, the substitute having substantially no greater capacity than the property replaced; also the extension of life period of franchises, patents, and other intangible fixed capital.

The cost of the fixed capital retired should be credited to the fixed capital accounts in which it is carried and the cost of the fixed capital installed in place of fixed capital so retired should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since June 30, 1914."

10. **Costs to be actual money costs.**—All charges made to fixed capital or other property accounts with respect to any property acquired on or after July 1, 1914, should be the actual money costs of the property. When the consideration actually given for anything with respect to which a charge is made to any fixed capital or other property account is anything other than money, the actual consideration should be described in the entry with sufficient fullness and particularity to identify it, and the amount charged should be the actual money value of such consideration at the time of the transaction.

11. **Interest accruing during construction period.**—Account No. 268, "Interest During Construction," should include only such proportion of the

interest on funds used for construction purposes and of the discount and expense on funded debt as is equitably assignable to the period between the date of the issuance of securities and the time when the property acquired or the improvement made through such issuance becomes available for the service for which it is intended. The proportion of interest, discount, and expense thus chargeable should be that which the period prior to the completion or coming into service of the facilities or improvements constructed bears to the entire life of the securities issued.

12. **Costs of labor, materials, and supplies.**—The term *cost* as used in the fixed capital (or construction) accounts means the actual cost in money of labor and materials used in construction, or the actual cost in money of property acquired after construction, or if the consideration given is other than money, the actual money value of such other consideration at the time of the purchase. Cost of labor includes not only wages, salaries, and fees paid employees, but also the personal expenses of such employees when borne by the company. Cost of material and supplies consumed in construction is the cost at the places where they enter into construction, including cost of transportation and inspection when specifically assignable. If such materials and supplies are passed through storehouses, their cost entered in the account may include a suitable proportion of store expense.

13. **Plant and equipment and other property purchased.**—When any property in the form of a going or completed plant is purchased, an appraisal of the property so acquired should be made, and the different constituent elements of the plant (and equipment, if any) or other property acquired should be appraised at their structural value; that is to say, at the estimated cost of replacement or reproduction less deterioration to the then existing conditions through wear and tear, obsolescence, and inadequacy. If the actual money value of the consideration given for the plant or other property was at the time of the acquisition in excess of such appraised value, the excess should be charged to account No. 204, "Other Intangible Capital," and the appraised values of the constituent elements should be charged to the appropriate fixed capital accounts as hereinafter designated. If the actual money value of the consideration given was not in excess of such appraised value, such actual money value should be distributed through the said accounts in proportion to the said appraised value of the constituent elements appropriate to the respective accounts.

Companies should be prepared to furnish the Commission, upon demand, a full report of the contract of acquisition, the consideration given therefor, the determination of the actual money value of such consideration if other than money, the appraisal, and the amounts charged to the respective accounts for each plant or other such fixed capital purchased. The purchaser is required to procure in connection with the acquisition of any such plant or other fixed capital all existing records, memoranda, and accounts in the possession or control of the grantor relating to the construction and improvement of such plant, and to preserve such records, memoranda, and accounts until authorized by law to destroy or otherwise dispose of them.

14. **Fixed capital withdrawn or retired.**—(a) When any tangible fixed capital acquired prior to July 1, 1914, is withdrawn or retired from service for any cause, the amount at which it stands charged should be credited to the subaccount under account No. 100, "Fixed Capital Installed Prior to July 1, 1914," in which it is charged, and such amount, plus the expenses incident to the retirement, less the value of salvage, should be charged (1) to account No. 102, "Reserve for Accrued Depreciation—Cr." for the proportion applicable to the period covered by the reserve, and (2) to account No. 413, "Realized Depreciation not Covered by Reserves" for the remainder. Such portion only of the realized depreciation shall be charged to account No. 102, as is due to life in service during the period for which the reserve was established; this portion may be estimated on the basis of the proportion which the life in service of the property in question after that date bears to its entire life in service.

The entry of the credit to the fixed capital account should cite by name and page of book or other record the original entry of cost of the thing withdrawn. If there is no such original entry, that fact should be stated in connection with the credit entry, and the actual amount originally charged should be credited. If such amount is not known, it should be estimated, the facts upon which the estimate is based and the name of the person by whom estimated should be shown, and the amount thus estimated to be equivalent to the original charge in respect of such thing withdrawn should be credited to the fixed capital accounts involved.

(b) When any tangible fixed capital acquired subsequent to June 30, 1914, is withdrawn or retired from service for any cause the amount at which it stands charged should be credited to the fixed capital account in which it is charged, and such amount, plus the expenses incident to the retirement, less the value of salvage, should be charged to account No. 102, "Reserve for Accrued Depreciation—Cr."

The entry of the credit to the fixed capital account should cite by name and page of book or other record the original entry of cost of the thing withdrawn.

(c) If the age of tangible fixed capital withdrawn or retired from service can not be determined for classification between account No. 100, "Fixed Capital Installed Prior to July 1, 1914," and account No. 101, "Fixed Capital Installed Since June 30, 1914," the property so retired should be treated as having been charged to the former account, and the necessary credits should be made to the subaccounts thereunder.

(d) When any fixed capital is withdrawn or retired whose book value as carried in the fixed capital accounts has been reduced by writing off estimated depreciation, only that part of the realized depreciation which has not already been written off should be charged to account No. 102, "Reserve for Accrued Depreciation—Cr.," or to account No. 413, "Realized Depreciation not Covered by Reserves."

(e) When any fixed capital is withdrawn or retired whose book value is greater than the known or estimated cost, such excess should be charged to account No. 417, "Other Deductions from Surplus," and the realized depreciation should be charged as elsewhere directed.

(f) If any fixed capital is sold for more than its original cost, the amount of depreciation, if any, accrued and credited to a reserve in respect thereof, should be determined as accurately as possible and charged to such reserve. The sum of the amount so charged and the excess of the selling price over the cost of the property should be credited to account No. 401, "Miscellaneous Additions to Surplus."

TEXT EXPLANATORY OF FIXED CAPITAL ACCOUNTS

100. FIXED CAPITAL INSTALLED PRIOR TO JULY 1, 1914.

This account is a summary of those accounts which include the fixed capital of the company installed prior to July 1, 1914, and which is still in service at the date of the balance sheet.

The accounts representing the fixed capital of the company as carried on its books at the close of June 30, 1914, should be so designated upon the books of the company as to show clearly that they relate only to fixed capital installed prior to the close of that date. No debits should be made to such accounts with respect to any property subsequently acquired, but the cost of such property should be charged to the accounts hereinafter provided. (See sec. 9, p. 27, and note under account No. 101.)

NOTE—In the reports to the Commission a statement will be required showing the names of the accounts for fixed capital actually carried by the company on June 30, 1914, and the balances therein at the date of the report.

101. FIXED CAPITAL INSTALLED SINCE JUNE 30, 1914.

This account is a summary of accounts Nos. 200 to 274, inclusive, which includes the cost of fixed capital installed since June 30, 1914. The sum of the balances in accounts Nos. 200 to 274, inclusive, as provided hereinafter, should be shown on the balance-sheet statement under this account. (See sec. 9, p. 27.)

NOTE—If the accounts of a telephone company have been kept as prescribed by a State commission and it is possible to close the fixed capital accounts substantially into the primary fixed capital accounts prescribed hereinafter, it will not be necessary to separate the fixed capital accounts as of July 1, 1914, but the primary accounts under account No. 101 may include the fixed capital accounts since the effective date of supervision by the State commission, and the dates in the titles of accounts Nos. 100 and 101 may be changed accordingly.

200. INTANGIBLE CAPITAL.

This account should include the cost of intangible capital, as provided for in the following subaccounts:

201. *Organization.*

This account should include all fees paid to governments for the privilege of incorporation, and all office and other expenditures incident to organizing the company or other enterprise and putting it in readiness to do business. This includes the cost of preparing and distributing prospectuses, the cost of soliciting subscriptions for stock (but not for loans nor for the purchase of bonds or other evidence of indebtedness), cash fees paid to promoters, and the actual cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise; counsel fees; cost of preparing and issuing certificates of stock, and cost of procuring certificates of necessity from State authorities, and other like costs.

202. *Franchises.*

This account should include the amount (exclusive of any tax or annual charge) actually paid to governments as the consideration for the grant of such franchise or right as is necessary to the conduct of the company's telephone operations. If any such franchise is acquired by assignment, the charge to this account in respect thereof should not exceed the amount actually paid therefor by the company to its assignor, nor should it exceed the amount actually paid the government. Any excess of the amount actually paid by the company over the amount paid by the original grantee to the grantor of the franchise should be charged to account No. 204, "Other Intangible Capital." If any such franchise has a life of not more than one year after the date when it is first exercised by the company, it should not be charged to

this account, but to the appropriate accounts in operating expenses, or in account No. 128, "Prepayments," if extending beyond the fiscal year.

NOTE—Annual or more frequent payments in respect of franchises must not be charged to this account, but to the appropriate tax or operating expense account.

203. *Patent Rights.*

This account should include the cost of all rights (having a life of more than one year from the date when placed in service) acquired by the company in or under valid patents granted by the United States to inventors for inventions and discoveries in connection with the conduct of the company's telephone operations.

204. *Other Intangible Capital.*

This account should include the cost of all other property coming within the definition of intangible capital and devoted to telephone operations. Entries of charges to this account should describe the acquired property with sufficient particularity clearly to identify it, and should also show specifically the principal from whom acquired and all agents representing such principal in the transaction; also the term of life of such property, estimated if not known, and, if estimated, the facts upon which the estimate is based. (See sec. 13, p. 28.)

207. *RIGHT OF WAY.*

This account should include the cost of all land and interests in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real-estate brokers' commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc.

This account should also include the first cost of acquiring leaseholds of land for right of way, the terms of which are more than one year each, whether acquired through direct lease, assignment, or otherwise (but not including the rents paid periodically in consideration of rights obtained under such leases). If any such leasehold is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the accounting company to the assignor.

210. *LAND AND BUILDINGS.*

This account should include the cost of land and buildings as provided for in the following subaccounts:

211. *Land.*

This account should include the cost of all land and interests in land, other than right of way, acquired for use in the operation of the telephone plant, such as land occupied by general and central offices, shops, stables, garages, storehouses, etc. It includes the cost of examination and registration of title, conveyancer's and notary's fees, purchasing agent's commissions or proportion of purchasing agent's salary, taxes accrued to date of transfer of title, and all liens upon the title, when such costs are assumed or paid by the purchaser in his own behalf; cost of assessments for public improvements which add to the value of the lands but which are not the property of the accounting company; cost of grading land when not done in connection with buildings; and costs of obtaining consents and payments for abutting damages and expenses of condemnation proceedings.

This account should also include the first cost of acquiring leaseholds of land, other than for right of way, the terms of which are more than one year each, whether acquired through direct lease, assignment, or otherwise (but not including the rents paid periodically in consideration of rights obtained under such leases). If any such leasehold is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the accounting company to the assignor.

NOTE—Cost of buildings and other improvements (except as specified above) should not be included in this subaccount. If at the time of acquisition of an interest in land such interest extends to buildings or other improvements thereon which improvements are devoted by the company to telephone operations, and if the price of such improvements is not determined by the contract, the buildings or improvements should be appraised at their fair cash

value for use in such operations, and such appraised value shall be charged to account No. 212, "Buildings." If such improvements are devoted to operations other than telephone or held as investments, the cost (or the appraised value, if the cost is not determined in the contract of acquisition) should be charged to account No. 111, "Miscellaneous Investments." If the improvements are removed or wrecked, the salvage (less the cost of removal or wreckage) should be credited to this account.

212. *Buildings.*

This account should include the cost of all buildings, such as general and central offices, shops, stables, garages, storehouses, etc., devoted to the general purposes of the company; also of all permanent fixtures, such as water, steam, and gas pipes and fixtures; electric wiring and fixtures for lighting, signaling, etc.; elevators and the engines and motors specially provided for operating them; furnaces, boilers, and other apparatus provided for producing steam for such engines and for heating; electric generators specially provided for producing current for lighting such buildings, etc. This account includes such piers and other foundations for machinery and apparatus as are designed to be as permanent as the buildings in (or in connection with) which they are constructed, and to outlast the first machinery or apparatus mounted thereon. It also includes the cost of real-estate brokers' commissions, examinations and registrations of titles, and other expenses, such as architects' fees, supervision, etc., incident to the construction or purchase of buildings; and the cost of grading and of sidewalks, fences, hedges, etc., on grounds used in connection with such buildings. It does not include any telephone equipment, wiring, or apparatus for generating or controlling electricity for operation of the telephone system.

220. *CENTRAL OFFICE EQUIPMENT.*

This account should include the cost of all central office equipment, as follows:

221. *Central Office Telephone Equipment.*

This account should include the cost of local and toll switchboards, chief operators', monitors', and supervisors' desks and tables, wire chiefs' testing outfits, main and intermediate frames, cables, and jumper wires, call registers or meters, relay racks and coil racks, and power plants, including rectifiers, generators, engines, motors, batteries, power switchboards, meters, and fuse boards; telephone and telegraph instruments, and other electrical instruments and apparatus in the central office devoted to the operation of the telephone plant.

222. *Other Equipment of Central Offices.*

This account should include the cost of furniture and equipment (other than telephone equipment) in central offices for the operating forces. This account includes the furniture and equipment in operators' rest and lunch rooms, and in operators' schools.

230. *STATION EQUIPMENT.*

This account should include the cost of all telephone terminal equipment installed in service, either for subscribers or for company use, including the cost of installation, as follows:

231. *Station Apparatus.*

This account should include the cost of station apparatus, such as telephone sets, intercommunicating sets, bells, backboards, desk stands, coin boxes, protectors, battery boxes, initial batteries and cords, special station switching devices not otherwise classified, and telephone and telegraph instruments or parts thereof when owned by the company and installed for service.

232. *Station Installations.*

This account should include the cost of installing station apparatus and the cost of the inside wires; that is, the wires (or cables) from the instruments to the point of entrance to the building, where the drop wires or interior block wires terminate, or to the junction boxes, where the house cable or other cable terminates, including wires on the same premises to connect main and extension stations, or to connect the private branch exchange distributing frames with their terminal stations.

233. *Interior Block Wires.*

This account should include the cost of interior block wires (or cables) from the point of entrance to the building, where connection is made with the inside wires, to the point of connection with the permanent circuits at the terminals (block cable boxes) or the subsidiary underground cable or subsidiary aerial cable.

234. *Private Branch Exchanges.*

This account should include the cost of private branch exchange switchboards, their distributing frames, the cables connecting such switchboards and distributing frames, and the cost of installation.

235. *Booths and Special Fittings.*

This account should include the cost of booths and special fittings, such as desks, chairs, fans, and cash registers, and the cost of installation.

241. *EXCHANGE POLE LINES.¹*

This account should include the cost of poles, towers, cross arms, pins, brackets, braces, guy wire, guy stubs, and other materials used in the construction of exchange service pole lines; also the cost of first clearing right of way.

242. *EXCHANGE AERIAL CABLE.¹*

This account should include the cost of cables devoted to exchange service including the cost of suspension wire, cable clips and rings, cable boxes and fittings, pole seats and platforms, loading coils, pot heads, protectors, sleeves, and other material used in hanging such cables.

243. *EXCHANGE AERIAL WIRE.¹*

This account should include the cost of exchange service wires, including insulators, sleeves, and other materials used in attaching such wires to the insulators. The exchange wire includes the drop wire leading from the overhead plant to the point of entrance to the building.

244. *EXCHANGE UNDERGROUND CONDUITS.¹*

This account should include the cost of exchange service conduits, including the cost of pipe, cement, manholes, manhole furnishings, and other materials used, the cost of connections to poles and buildings, repaving, and other costs incident to the installation of such conduits.

245. *EXCHANGE UNDERGROUND CABLE.¹*

This account should include the cost of exchange service underground cables, including cable boxes and fittings, loading coils, and other materials used in the work of installing such cables, and other cost incident thereto.

This account should include, in addition to the main exchange underground cable, the subsidiary cables through laterals to pole or building terminals; the subsidiary cables to the interior of city blocks for connection with interior block wires; and the subsidiary cables entering vertically (as house cables) into buildings for connection there with inside wires.

NOTE—House cables are considered to be vertical extensions of underground cables or plant similar thereto. They do not include the inside wires extending from terminal boxes of house cables to subscribers' stations, nor the cables for subscribers' private branch exchange switchboards which are included in account No. 232, "Station Installations."

246. *EXCHANGE SUBMARINE CABLE.¹*

This account should include the cost of exchange submarine cable, cable towers, loading coils, cable boxes and fittings, and other materials used in the installation of such cables, and other costs incident thereto.

251. *TOLL POLE LINES.¹*

This account should include the cost of poles, towers, cross arms, pins, brackets, braces, guy wire, guy stubs, and other materials used in the construction of toll-service pole lines; also the cost of first clearing right of way.

¹ If plant is used both for exchange and toll service, the principal use of such plant should determine its classification.

252. TOLL AERIAL CABLE.¹

This account should include the cost of cables devoted to toll service, including the cost of suspension wire, cable clips and rings, cable boxes and fittings, pole seats and platforms, loading coils, pot heads, protectors, sleeves, and other materials used in hanging such cables.

253. TOLL AERIAL WIRE.¹

This account should include the cost of toll-service wires, including insulators, sleeves, and other materials used in attaching such wires to the insulators.

254. TOLL UNDERGROUND CONDUIT.¹

This account should include the cost of toll-service conduits, including the cost of pipe, cement, manholes, manhole furnishings, and other materials used, the cost of connections to poles and buildings, repaving, and other costs incident to the installation of such conduits.

255. TOLL UNDERGROUND CABLE.¹

This account should include the cost of toll-service underground cables, including cable boxes and fittings, loading coils, and other materials used in the work of installing such cables, and other costs incident thereto.

256. TOLL SUBMARINE CABLE.¹

This account should include the cost of toll submarine cable, cable towers, loading coils, cable boxes and fittings, and other materials used in the installation of such cables, and other costs incident thereto.

260. GENERAL EQUIPMENT.

This account should include the cost of the equipment classified in the subaccounts hereunder. Items of small value or short life, such as portable tools liable to be lost or stolen, temporary shelving, waste baskets, gloves, whips, and the like, should not be included in this account or the subaccounts hereunder but should be charged direct to the operating expense accounts or to the clearing accounts.

261. *Office Furniture and Fixtures.*

This account should include the cost of desks, tables, chairs, carpets, cases, movable partitions, railings, shelves, typewriters, addressing machines, adding machines, and other office devices; stoves, portable gas and electric fixtures, and other office fittings (except fittings considered a part of the building as provided for in account No. 212, "Buildings," and telephone equipment provided for under account No. 220, "Central Office Equipment.")

262. *General Shop Equipment.*

This account should include the cost of all equipment specially provided for general shops, such as engines, gas producers, electric generators, and other power apparatus used in operating machinery in such shops; machine tools, shafting, belts, and like shop equipment; also such smithing equipment in general shops as is used principally for general purposes other than shoeing horses and repairing vehicles.

NOTE—Hand and other small portable tools liable to be lost or stolen should not be included herein, but portable tools and apparatus of special value may be charged to this account and remain herein so long as record is kept of such tools and apparatus.

263. *General Store Equipment.*

This account should include the cost of all equipment of general store structures, such as movable counters, movable shelving, and other movable equipment of like nature; carts, barrows, trucks, tools, etc., and other apparatus and appliances used in handling, storing, or packing materials and supplies.

NOTE—Counters, shelving and the like which are permanently attached to the structure should be charged to account No. 212, "Buildings," and not to this account.

264. *General Stable and Garage Equipment.*

This account should include the cost of all equipment of general stables, including horses, harness, drays, wagons, automobiles and

¹ If plant is used both for exchange and toll service, the principal use of such plant should determine its classification.

other vehicles; equipment of shoeing shops, harness-repair shops, vehicle-repair shops, etc.

265. *General Tools and Implements.*

This account should include the cost of portable testing apparatus and valuable tools and implements devoted to the maintenance or construction of the telephone plant and not provided for in the equipment accounts. This does not include tools not yet in use carried as supplies unissued.

268. *INTEREST DURING CONSTRUCTION.*

This account should include the interest upon all moneys (and credits available upon demand) devoted to the construction and equipment of the property from the time of such devotion until the construction is ready for use. Interest receivable accrued upon such moneys (and upon such credits) should be credited to this account.

If any property with respect to which an interest charge is included in this account is withdrawn or retired from service, the amount of such interest (estimated, if not known) should be credited to this account and charged off as a part of the original cost of the property so retired. No interest upon expenditures for replacements or reconstruction should be included in this account or any other fixed capital account unless proper credits are made to the appropriate fixed capital accounts for any interest included in such accounts in respect of the property retired or withdrawn. (See sec. 11, p. 27.)

270. *UNDISTRIBUTED CONSTRUCTION EXPENDITURES.*

This account should include the expenditures provided for in the following subaccounts when such expenditures can not be satisfactorily allocated to the fixed capital accounts to which they relate. Upon the retirement or withdrawal of any property with respect to which any charge is included in this account or any subaccount hereunder, there should be credited to this account or the appropriate subaccount such part of the undistributed expenditures during construction (estimated, if not known) as may be applicable to the property withdrawn or retired.

271. *Engineering and Superintendence.*

This account should include all expenditures for services and expenses of engineers, draftsmen, and superintendents employed on preliminary and construction work when the expenditures can not be assigned to specific construction accounts.

272. *Law Expenditures During Construction.*

This account should include general law expenditures incurred in the construction of the telephone plant, such as the pay and expenses of counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; the cost of printing briefs, legal forms, testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; cost of suits and payments of special fees, notarial fees, and witness fees, and other court expenses. When any of the expenditures enumerated herein can be charged directly to the account for which incurred, they should be so charged and not to this account. Expenditures incurred in connection with the acquisition of right of way should be charged to account No. 207, "Right of Way," and in the acquisition of other land to account No. 211, "Land." Law expenditures in connection with the organization of the corporation should be charged to account No. 201, "Organization."

273. *Taxes During Construction.*

This account should include all taxes and assessments levied and paid on property belonging to the company while under construction and before the plant is opened for operation, except special taxes assessed for street and other improvements, such as grading, sewerage, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property benefited is charged.

274. *Miscellaneous Construction Expenditures.*

This account should include salaries and expenses of executive and general officers of the telephone company before it is ready to begin operations; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the office expenses; insurance during construction; also construction and equipment items of a special and incidental nature which can not properly be charged to any other fixed capital account.

NOTE A—This account may include a suitable proportion of supply expenses when such expenses are not assignable to specific materials.

NOTE B—This account should not include any costs of organization, or any costs or discounts connected with the issue and disposal of stocks, bonds, or other securities, or commercial paper.

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INSTRUCTIONS PERTAINING TO INCOME STATEMENT

15. **Income account defined.**—The Income Account brings together those accounts that show the total amount of money that the company has received or become entitled to receive for services rendered during a given period, the return accruing upon investments during the period and the disbursements and obligations (fixed charges) incurred that affect the disposition of the amounts so received or accrued.

The sum total of the credit balances in the operating revenue accounts at the close of a fiscal period diminished by the operating expenses, the taxes, and the uncollectible bills assignable to such operation gives the operating income (or loss) for the period.

To the net revenue (or deficit) are added the nonoperating revenues, less the nonoperating revenue deductions, which gives the gross income for the period.

From the gross income are deducted various compulsory deductions grouped herein as "Deductions from Gross Income"; this gives the Net Income (or Loss) for the particular period. From the Net Income are deducted such appropriations as are made from Income; this gives the amount that should be carried to the Corporate Surplus or Deficit account.

16. **Taxes.**—Separate accounts should be kept of the taxes applicable to operating and to nonoperating revenues, and, if the company engages in business other than telephone operations, taxes applicable to such other business should also be kept separate.

The tax accounts should be charged each month and an open account termed "Tax Liability Account" should be concurrently credited with the month's proportion of taxes applicable to the operations covered by each account. If the exact amount of the annual taxes are not known, they should be estimated and one-twelfth of the estimated amounts be charged each month. From time to time during the year, as the actual tax levies become known, the monthly charges should be adjusted so as to include as nearly as may be possible the total amount of the taxes in the period to which they apply. When any such tax bill is actually paid, the "Tax Liability Account" should be debited with the amount of the payment. If the balance in the "Tax Liability Account" is a debit balance, due to the prepayment of taxes applicable to a period subsequent to that for which the Income Account is stated, the amount of the debit balance should be shown in account No. 130, "Prepaid Taxes"; and if the balance is a credit balance the amount should be shown in account No. 166, "Taxes Accrued."

Taxes on property leased should be charged to the appropriate tax account by the party which, under the terms of the lease contract, is obligated for such taxes. If the other party to the lease, as a matter of convenience, pays the taxes to the government authorities, such taxes should not enter its tax accounts but should be charged directly to the party obligated for the taxes.

The tax accounts must not include any fees or charges sometimes called taxes, such as water taxes, drainage taxes, fire taxes, etc., which are payments for some specified service rendered by the government.

TEXT EXPLANATORY OF ACCOUNTS APPEARING IN THE INCOME STATEMENT

I. OPERATING INCOME

300. TELEPHONE OPERATING REVENUES.

This account should include the total operating revenues derived from the telephone operations of the company for the period covered by the income account statement. (For the primary operating revenue accounts, see pp. 48 to 50.)

301. TELEPHONE OPERATING EXPENSES.

This account should include the total operating expenses of the telephone operations of the company for the period covered by the income account statement. (For the primary operating expense accounts, see pp. 55 to 61.)

302. OTHER OPERATING REVENUES.

This account should include the total revenues of the company derived from operations, other than telephone operations, for the period covered by the income account statement. This account includes the revenue derived from the operation of property carried in balance-sheet account No. 111, "Miscellaneous Investments," when such property is operated by the accounting company.

303. OTHER OPERATING EXPENSES.

This account should include the total expenses of operations other than telephone operations for the period covered by the income account statement. This account includes the expenses of the operation of property carried in balance-sheet account No. 111, "Miscellaneous Investments," when such property is operated by the accounting company.

304. UNCOLLECTIBLE OPERATING REVENUES.

This account should include the amount of any account for telephone or other services which, after a reasonably diligent effort to collect, has proved impracticable of collection. This account includes only uncollectible bills for amounts which have been treated as operating revenues; other uncollectible bills should be charged to account No. 323, "Uncollectible Non-operating Revenues," or to Corporate Surplus or Deficit account, as may be appropriate.

This account may include monthly charges, based upon estimates, to create a reserve for uncollectible bills, provided such reserve is adjusted annually in accordance with the experience of the accounting company. Such amounts should be credited to a subaccount under account No. 118, "Due from Subscribers and Agents," to which should be charged bills that have proved impracticable of collection.

305. TAXES ASSIGNABLE TO OPERATIONS.

This account should include Federal, State, county, municipal, and other taxing-district taxes relating to telephone property, operations, and privileges for the period for which the Income Account is stated. This account should also include the taxes on other property and operations, the revenues and expenses of which are included in accounts 302 and 303, respectively. (See sec. 16, p. 38.)

II. NON-OPERATING REVENUES

310. RENT REVENUES FROM LEASE OF TELEPHONE PLANT.

This account should include all revenues from the company's interests in telephone plant or equipment held by others under some form of lease whereby it surrenders possession of such property for operating purposes.

This account is intended to cover only rents receivable for the use of telephone exchanges or operating units held as a whole by others under some form of lease.

311. MISCELLANEOUS RENT REVENUE.

This account should include the revenues accruing to the company as a return upon rented property other than telephone plant and equipment, held by others under lease, as provided for in the preceding account.

NOTE—If the property rented is so intimately connected with property used in the company's telephone operations that the expenses on the former can not be ascertained, the revenues should be credited to account No. 505, "Minor Rents of Exchange Plant," No. 515, "Minor Rents of Toll Plant," or No. 524, "Rents from Other Operating Property," as may be appropriate, and the expenses in connection with the rented property should be included in the operating expenses.

312. DIVIDEND REVENUES.

This account should include dividends declared on stocks owned by the accounting company (and held in its treasury or deposited in trust), or controlled through lease or otherwise, the income from which is the property of the accounting company. Accruals of guaranteed dividends may be included in this account if their payment is reasonably assured.

NOTE A—This account should not include credits for dividends on stocks issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral.

NOTE B—Dividends on stocks of other companies held in sinking or other reserve funds should not be included in this account, but should be credited to account No. 314, "Sinking and Other Reserve Fund Accretions."

313. INTEREST REVENUES.

This account should include interest on funded securities of other companies owned by the accounting company (and held in its treasury or deposited in trust), or controlled through lease or otherwise, the income from which is the property of the accounting company; interest on notes, bank balances, and open accounts; and other analogous items including discount on short-term notes. Interest accrued should not be credited unless its payment is reasonably assured by past experience, guaranty, anticipated provision or otherwise. In other cases the credit to this account should be based upon the interest actually collected.

NOTE A—This account should not include interest on funded securities issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral.

NOTE B—Interest on funded securities of other companies held in sinking or other reserve funds should not be included in this account, but in account No. 314, "Sinking and Other Reserve Fund Accretions."

NOTE C—At the option of the company there may be included in this account the portion applicable to the fiscal period of the amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the discount or premium on funded securities of other companies owned.

314. SINKING AND OTHER RESERVE FUND ACCRETIONS.

This account should include the revenues accruing on cash, securities, and other assets (other than securities issued or assumed by the accounting company) in the hands of the trustees or specifically set aside for sinking and other special funds.

NOTE A—At the option of the company there may be included in this account the portion applicable to the fiscal period of the amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the discount or premium on funded securities of other companies held in sinking or other reserve funds.

NOTE B—If the income on any special fund is retained in the fund and if the fund is required to be represented by a reserve, the amounts credited to this account in respect to such income should be concurrently charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds," and credited to account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve account.

315. PROFITS FROM OPERATIONS OF OTHERS.

Whenever in accordance with the terms of any contract the company is entitled to participate in the profits from operations of others, all revenues accruing to the company from such source should be credited to this account.

NOTE—This account does not include any dividends or other returns upon securities issued by such separately operating companies, nor any remuneration for services or the use of property as provided for in account No. 525, "Licensee Revenue—Cr."

316. MISCELLANEOUS NON-OPERATING REVENUES.

This account should include all non-operating revenues not provided for in the foregoing accounts.

III. NON-OPERATING REVENUE DEDUCTIONS

320. RENT EXPENSE.

This account should include all expenses in connection with rented property, the rents of which are included in account No. 310 or No. 311, such as the cost of maintenance when borne by the company, the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collector's commissions, cost of enforcing payment of rent, cost of ousting tenants, etc. This includes the expense accruing while the property is idle and awaiting an occupant. It does not include taxes.

NOTE—If the property rented is so intimately connected with property used in the company's telephone operations that the expenses on the former can not be ascertained, they should be included in the operating expenses and the revenue should be credited to account No. 505, "Minor Rents of Exchange Plant," No. 515, "Minor Rents of Toll Plant," or No. 521, "Rents from Other Operating Property," as may be appropriate.

321. MISCELLANEOUS NON-OPERATING EXPENSE.

This account should include all expenses in connection with non-operating revenue other than the expense provided for in account No. 320, "Rent Expense." This account should include all expenses in connection with procuring interest revenue, dividend revenue, profits from operations of others, and analogous items. It does not include the taxes on such investments.

322. NON-OPERATING TAXES.

This account should include all taxes payable by the company accrued upon non-operating property and all taxes assignable to non-operating revenues. (See sec. 16, p. 38.)

323. UNCOLLECTABLE NON-OPERATING REVENUES.

When any non-operating revenues are judged by the company to be uncollectible, the amount thereof should be credited to the account in which theretofore charged and charged to this account.

IV. DEDUCTIONS FROM GROSS INCOME

330. RENT DEDUCTIONS FOR LEASE OF TELEPHONE PLANT.

This account should include all amounts accrued against the company for rent of telephone plant and equipment which it holds under some form of lease from another, and of which for operating purposes it has the exclusive possession.

This account is intended to cover only rents payable for the use of telephone exchanges or operating units held as a whole under some form of lease.

331. RENT DEDUCTIONS FOR TELEPHONE OFFICES.

This account should include the rents payable accruing for use of general offices and central and branch telephone offices owned by others, excepting rents for which provisions are hereinafter made under "Clearing accounts." (See p. 61.)

NOTE—Where rent payments cover services, light, heat, etc., and maintenance, in addition to a return upon investment, an apportionment should be made of the rent payment and the amount representing interest and maintenance (estimated, if not known) should be charged to this account, the balance of the payment being charged to the appropriate expense accounts. Where repairs of rented buildings are made by the company, the cost of such repairs should be charged to the appropriate operating expense or other accounts.

332. RENT DEDUCTIONS FOR CONDUITS, POLES, AND OTHER SUPPORTS.

This account should include the rents payable accruing for the use of ducts, conduits, or subways owned by others and rents for the use of poles, fences, or buildings as supports for the telephone lines of the accounting company.

333. RENT DEDUCTIONS FOR INSTRUMENTS AND EQUIPMENT.

This account should include the rents payable accruing for telephone instruments and equipment owned by others.

This account does not include amounts paid licensor telephone companies under an agreement to pay a certain percentage of revenues for use of instruments, privilege of connection, etc.

334. MISCELLANEOUS RENT DEDUCTIONS.

This account should include rents payable accrued not provided for elsewhere.

NOTE—Rent of tools, equipment, or other facilities used for construction should not be included in this account, but in the appropriate fixed capital account.

335. INTEREST DEDUCTIONS FOR FUNDED DEBT.

This account should include all interest accrued on outstanding funded debt and debenture stock issued or assumed by the company. This account does not include interest on securities held by the company in its treasury, in sinking or other reserve funds, or pledged as collateral.

NOTE A—Interest accruing on funded securities after maturity should not be included in this account, but in account No. 336, "Other Interest Deductions."

NOTE B—If any of the funded debt securities issued or assumed by the company are held in its sinking or other reserve funds and the interest on such funded debt is an accretion to the fund, the interest on such securities should not be charged to this account, but an amount equal to the interest on the funded debt so held should be charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds." This does not apply to securities carried in account No. 127, "Provident Fund Assets."

336. OTHER INTEREST DEDUCTIONS.

This account should include all interest accrued on unfunded debt, such as short-term notes payable on demand or having dates of maturity one year or less from date of issue, and open accounts and other analogous items, including discount on short-term notes; also interest accruing on funded debt securities after maturity of debt.

337. LOSS ON OPERATIONS OF OTHERS.

Whenever, in accordance with the terms of any contract, the company is bound to contribute toward reimbursement of the losses resulting from the operations of others, all liabilities against the company accruing from such source should be charged to this account.

338. AMORTIZATION OF DEBT DISCOUNT AND EXPENSE.

Charge to this account during each fiscal period the proportion of the unamortized discount and expense on outstanding funded debt which is applicable to the period. (See sec. 7, p. 13.)

339. RELEASE OF PREMIUMS ON DEBT—Cr.

Credit to this account during each fiscal period the proportion of the premium at which outstanding funded debt was issued which is applicable to the period. (See sec. 7, p. 13.)

340. AMORTIZATION OF LANDED CAPITAL.

Charge to this account during each fiscal period such portion of the original money cost (estimated, if not known) of landed capital as carried in account No. 207, "Right of Way," and No. 211, "Land," as is necessary to cover the proportion of life thereof expired during such period.

NOTE A—The amounts charged to this account should be concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

NOTE B—When any landed capital expires or is otherwise retired from service (as e. g., through sale) the fixed capital account or investment account, if any, originally charged therewith should be credited with the amount originally charged, account No. 103, "Reserve for Amortization of Intangible Capital—Cr.," should be debited with all amounts theretofore credited to such account in respect of such capital so going out of service; the appropriate account should be debited with the proceeds of sale, if any, and any necessary adjustment should be made through the Corporate Surplus or Deficit account.

341. MISCELLANEOUS DEDUCTIONS FROM INCOME.

This account should include all deductions from gross income which are in the nature of fixed charges but not otherwise provided for, such as those required by the terms of some contract, agreement, charter provision, law, or ordinance. Such deduction should not include any appropriations or dispositions of income that rest solely in the discretion of the accounting company.

V. DISPOSITION OF NET INCOME

350. APPROPRIATIONS OF INCOME TO SINKING AND OTHER RESERVE FUNDS.

This account should include amounts of appropriations of income for sinking and other reserve funds. The terms of mortgages, deeds

of trust, or other contracts providing for the allocation of income or for the payment of definite sums into sinking and other reserve funds, and for accretions to such funds on account of income from previous investments, may be made the basis of such appropriations.

The appropriations for payments or accretions to the funds may include amounts equal to (1) direct payments; (2) the interest or dividends on securities issued or assumed by the accounting company and held in such funds; (3) the income from investments in securities (other than those issued or assumed by the accounting company) held in such funds; and (4) the income from cash and other property held in such funds.

NOTE A—The amounts charged to this account should be concurrently credited to account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve.

NOTE B—If appropriations for direct payments are made from surplus, they should be charged to account No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds."

351. DIVIDEND APPROPRIATIONS OF INCOME.

This account should include dividends on outstanding capital stock issued or assumed by the accounting company (other than that held by it), if declared from income.

This account should be subdivided so as to show separately the dividends on the various classes of capital stock.

If a dividend is payable in any thing other than money, such thing should be described in the entry with sufficient particularity to identify it.

NOTE A—This account should include the dividends declared out of income on all classes of capital stock, except debenture stock. The payments on debenture stock should be charged to account No. 335, "Interest Deductions for Funded Debt."

NOTE B—This account should not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral. (See account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds.")

NOTE C—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 412, "Dividend Appropriations of Surplus."

352. APPROPRIATIONS OF INCOME FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include amounts appropriated from income for construction and equipment and for betterments of property carried in fixed capital accounts.

These amounts should be subdivided so as to show—(a) amounts expended during preceding fiscal periods, (b) amounts expended during the current fiscal period, and (c) amounts held in reserve.

NOTE—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 415, "Appropriations of Surplus for Construction, Equipment and Betterments."

353. MISCELLANEOUS APPROPRIATIONS OF INCOME.

This account should include appropriations of income not provided for elsewhere.

NOTE—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 416, "Miscellaneous Appropriations of Surplus."

CORPORATE SURPLUS OR DEFICIT ACCOUNT

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INSTRUCTIONS PERTAINING TO CORPORATE SURPLUS OR DEFICIT ACCOUNT

17. **Corporate surplus or deficit account defined.**—This account or summary is the connecting link between the Income Account and the Balance Sheet. It summarizes the changes in the corporate surplus or deficit during a given fiscal period resulting from the operations and the business transactions during that period, as well as those effected by any disposition of net profits made solely at the option of the company by accounting adjustments not properly attributable to the period, or by miscellaneous losses or gains not provided for elsewhere. The corporate surplus or deficit should be shown on the balance-sheet statement under account No. 137, "Corporate Deficit," or No. 174, "Corporate Surplus Unappropriated."

TEXT EXPLANATORY OF CORPORATE SURPLUS OR DEFICIT ACCOUNT

I. CREDITS

400. CREDIT BALANCE TRANSFERRED FROM INCOME ACCOUNT.

Under this title should be shown the amount of net income brought forward from the Income Account.

401. MISCELLANEOUS ADDITIONS TO SURPLUS.

This account should include amounts (not provided for elsewhere) transferred to Surplus from other accounts and amounts representing increases in resources not properly assignable to the income of the fiscal period for which the accounts are stated. Among the items which should be credited to this account are, for example—

Adjustment or cancellation of old balance-sheet accounts (other than fixed capital).

Profits derived from the sale of property carried in account No. 111, "Miscellaneous Investments."

Credits resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost less than the par value.

Premium on capital stock at the time of its retirement.

Unextinguished premiums on funded debt retired before maturity.

II. DEBITS

410. DEBIT BALANCE TRANSFERRED FROM INCOME ACCOUNT.

Under this title should be shown the amount of net loss brought forward from the Income Account.

411. APPROPRIATIONS OF SURPLUS TO SINKING AND OTHER RESERVE FUNDS.

This account should include amounts of appropriations of surplus for sinking and other reserve funds. The terms of mortgages, deeds of trust, or other contracts providing for the allocation of surplus or for the payment of definite amounts into sinking and other reserve funds may be made the basis of such appropriations.

NOTE A—This account should be used if the appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds."

NOTE B—If appropriations are made to cover the income accruing on sinking-fund assets and to cover amounts equivalent to interest on securities issued or assumed by the accounting company and held in such funds, the amounts of such appropriations should not be included in this account, but should be included in account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds." If appropriations are made to cover sums equivalent to dividends on stock issued or assumed by the accounting company and held in such funds, the amounts of such appropriations may be included in this account or in account No. 350, according as the dividend is declared from surplus or from income.

NOTE C—The amounts charged to this account should be concurrently credited to balance-sheet account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve accounts.

412. DIVIDEND APPROPRIATIONS OF SURPLUS.

This account should include dividends on outstanding capital stock issued or assumed by the accounting company (other than that held by it), if declared from surplus.

This account should be subdivided so as to show separately the dividends on the various classes of capital stock.

If a dividend is payable in any thing other than money, such thing should be described in the entry with sufficient particularity to identify it.

NOTE A—This account includes the dividends declared from surplus on all classes of capital stock except debenture stock. The payments on debenture stock should be charged to account No. 335, "Interest Deductions for Funded Debt."

NOTE B—This account should not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or sinking or other reserve funds, or pledged as collateral. (See account No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds.")

NOTE—This account should be used if appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 351, "Dividend Appropriations of Income."

413. REALIZED DEPRECIATION NOT COVERED BY RESERVES.

Charge to this account the realized depreciation (i. e., the difference between the original cost and the salvage, if any) on tangible fixed capital retired, if such depreciation has not been provided for through a depreciation reserve. This includes such portion of the realized depreciation on any physical property which was installed prior to the period for which the reserve was established as is due to life in service before that period. This portion may be estimated on the basis of the proportion which the life in service of the property in question prior to the period for which the reserve was established bears to its entire life in service. (See sec. 23, p. 53.)

414. AMORTIZATION UNPROVIDED FOR ELSEWHERE.

Charge to this account, when any intangible property expires or is relinquished, such portion of its cost as has not been previously written off or is not covered by account No. 103, "Reserve for Amortization of Intangible Capital—Cr." Charge also to this account all optional amortization, such as that of assets carried in accounts No. 201, "Organization," and No. 204, "Other Intangible Capital."

415. APPROPRIATIONS OF SURPLUS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include amounts appropriated from surplus for construction and equipment and for betterments of property carried in the fixed capital accounts.

These amounts should be subdivided so as to show (a) amounts expended during preceding fiscal period, (b) amounts expended during the current fiscal period, and (c) amounts held in reserve.

NOTE—This account should be used if appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 352, "Appropriations of Income for Construction, Equipment and Betterments."

416. MISCELLANEOUS APPROPRIATIONS OF SURPLUS.

This account should include appropriations of surplus not provided for elsewhere.

NOTE—This account should be used when the appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 353, "Miscellaneous Appropriations of Income."

417. OTHER DEDUCTIONS FROM SURPLUS.

This account should include amounts (not provided for elsewhere) transferred from Surplus to other accounts, amounts written off in consequence of adjustments, and payments not properly chargeable to Income for the fiscal period for which the accounts are stated. Among the items which should be charged to this account are, for example:

Adjustment or cancellation of old balance-sheet accounts (other than fixed capital).

Losses resulting from the sale, destruction, or retirement of property carried in account No. 111, "Miscellaneous Investments."

Losses resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost exceeding the par value.

Deductions made to extinguish discount on capital stock.

Deductions made to amortize debt discount and expense when not properly chargeable to income.

NOTE—A complete analysis of this account will be required in annual reports of the company to the Commission.

OPERATING REVENUE ACCOUNTS

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INSTRUCTIONS PERTAINING TO OPERATING REVENUE ACCOUNTS

18. **Operating revenues defined.**—By *operating revenues* are meant all amounts of money which the company receives or becomes lawfully entitled to recover for services rendered and as a return upon property used by the company in its own operations. Credits to the various revenue accounts should be based upon the gross charges made for services rendered by the company.

19. **Deductions from revenues.**—Discounts allowed subscribers for prompt payment, corrections of overcharges, overcollections theretofore credited and afterwards corrected, authorized refunds on account of failures in transmission, and other corrections should be charged to the revenue account to which they relate.

20. **Commissions.**—Commissions paid to attendants at pay stations and to employees or others in lieu of salaries should be charged to appropriate expense accounts and not to the revenue accounts.

TEXT EXPLANATORY OF OPERATING REVENUE ACCOUNTS

I. EXCHANGE SERVICE REVENUES**500. SUBSCRIBERS STATION REVENUES.**

This account should include all revenues from subscribers for exchange service, extension stations, private branch exchanges, and other exchange service stations, whether the charge is based upon a flat rate or measured rate. Include in this account, also, charges made for the insertion of extra names in directory and for use of extra exchange mileage in circuits to subscribers' stations, installation and cancellation charges, and any commissions on telegraph tolls received in lieu of rent for exchange lines.

501. PUBLIC PAY STATION REVENUES.

This account should include all revenues from exchange service at public pay stations. This account should not include revenues from regular subscribers' stations having measured service or coin box service at standard rates. The amount credited to this account should be the gross amount collected or due at tariff rates; commissions allowed attendants or others for pay station tolls should be debited to account No. 648, "Pay Station Commissions," and not to this account.

502. MISCELLANEOUS EXCHANGE SERVICE REVENUES.

This account should include all revenues derived from exchange service other than from subscribers' stations or public pay stations, as provided for in the following subaccounts:

503. *Service Stations.*

This account should include switching charges and other revenues derived from stations, the lines and equipments for which are owned wholly or in part by others, but to which the accounting company furnishes exchange service.

504. *Private Exchange Lines.*

This account should include all revenues derived from telephone lines, equipment, and instruments forming part of the company's exchange plant and leased to others for use as private lines but without exchange connections with other subscribers.

505. *Minor Rents of Exchange Plant.*

This account should include all revenues derived from attachments to exchange poles, the use of exchange conduits, and other minor rents from exchange plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from the expense of maintaining the rented property. This account should not include rents for equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

506. *Other Exchange Revenues.*

This account should include all exchange service revenues not provided for elsewhere.

II. TOLL SERVICE REVENUES

510. MESSAGE TOLLS.

This account should include all revenues derived from messages transmitted wholly over the company's lines between stations in different exchange areas and for which a charge is made that is not included in contracts with subscribers for station service; also the accounting company's proportion of tolls on messages transmitted by the joint use of its own and other lines.

511. MISCELLANEOUS TOLL LINE REVENUES.

This account should include all toll service revenues (other than message tolls), as provided for in the following subaccounts:

512. *Leased Toll Lines.*

This account should include all revenues derived from toll lines (including the terminal exchange circuits) leased by others under contracts giving exclusive telephone use either continuously or during stated periods. Such plant may be leased in connection with private branch exchange or private exchange line installations.

NOTE—Revenues from private branch exchanges or private lines, the contracts for which provide for the use of toll circuits, should be divided (by estimate, if necessary) between Exchange Revenue and Toll Revenue.

513. *Telegraph Tolls.*

This account should include all revenues received from telegraph companies for the use of toll lines for telephoning telegrams and cablegrams.

514. *Telegraph Service on Toll Lines.*

This account should include all revenues derived from the use of toll lines for telegraph circuits, whether such lines are used by telegraph companies, brokers, or others.

515. *Minor Rents of Toll Plant.*

This account should include all revenues derived from attachments to toll poles, the use of toll conduits, and other minor rents from toll plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from expense of maintaining the rented property. This account should not include rents from equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

516. *Other Toll Line Revenues.*

This account should include all toll line revenues not provided for elsewhere.

III. MISCELLANEOUS OPERATING REVENUES

520. MESSENGER SERVICE.

This account should include all revenues derived from messenger service.

521. TELEGRAPH COMMISSIONS.

This account should include all commissions receivable for the collection of telegraph and cable tolls on messages transmitted between telegraph offices and their patrons and upon which the accounting company undertakes to make collection.

522. OTHER TELEGRAPH SERVICE CHARGES.

This account should include all revenues (not classed as telegraph commissions or telegraph tolls) received from telegraph companies for services rendered by the telephone company's employees in joint telephone offices in connection with telegraph and cable messages, such, for example, as receiving messages from the public and quoting rates.

523. ADVERTISING AND DIRECTORY.

This account should include all revenues derived from advertising in directories and elsewhere.

524. RENTS FROM OTHER OPERATING PROPERTY.

This account should include all revenues accruing from the rent of buildings and other property (except leased wires, poles, conduits, and equipment covered by accounts No. 505, "Minor Rents of Exchange Plant," and No. 515, "Minor Rents of Toli Plant,"), when such property is used also by the company and the expense of maintaining and operating the rented portion can not be separated from the total expense.

525. OTHER MISCELLANEOUS REVENUE.

This account should include all miscellaneous operating revenues not provided for elsewhere. This account does not include non-operating revenue as provided for in accounts Nos. 310 to 316, inclusive.

526. LICENSEE REVENUE—CR.

When a telephone company grants to another telephone company the use of its patents or furnishes instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensor in this account.

527. LICENSEE REVENUE—DR.

When a telephone company is granted by another telephone company the use of its patents, or is furnished instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensee in this account.

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INSTRUCTIONS PERTAINING TO OPERATING EXPENSE ACCOUNTS

21. **Repairs defined.**—Repairs, as used in the text of the various operating expense accounts, includes ordinary and extraordinary repairs.

Ordinary repairs include:

(a) Testing for, locating, and clearing crosses, breaks, grounds, and other line troubles, including routine work intended to prevent such troubles, as, for example, pulling up slack, tightening guys and resetting guy stubs, trimming trees, straightening poles and cross arms, and cleaning and adjusting apparatus;

(b) Replacements of minor or short-lived parts of structures, equipment, or facilities;

(c) Replacements of minor parts of wire plant or equipment made necessary by reason of faulty adjustments, excessive strains, mechanical injuries, or other minor casualties, not provided against in the charge for depreciation of plant and equipment;

(d) Rearrangements and changes in location of plant, except subscribers' station equipment (for which a special account is provided). This includes rearrangements of circuits, reassociation of party lines, rearranging grouping of trunks and calling circuits, recross connecting on distributing frames, rerunning jumper wires, underlining switchboard jacks, etc., together with materials used for such purposes which do not add to the tangible value of such plant;

(e) Recovering salvage and removing retired or abandoned property; (except subscribers' station equipment) when such costs are not provided for by the depreciation reserve.

Ordinary repairs are not required to be taken into account in fixing a rate of depreciation.

Extraordinary repairs include:

(a) Restoring to an efficient or proper condition buildings, structures, or other units of property which have deteriorated;

(b) Substituting, in order to maintain normal efficiency, new parts for old parts of continuous structures, such as pole lines, cables, wires, conduits, etc., where such substitutions do not amount to a practical replacement of any considerable length of such continuous structures;

(c) Restoring the condition of property damaged by storms, floods, fire, or other casualties.

(d) Recovering salvage and removing retired or abandoned property in connection with above work.

Extraordinary repairs should be provided for by adequate charges to depreciation.

When it is necessary substantially to reconstruct or to replace a major portion of any unit of property or any important section of a continuous structure, the cost should be handled through the capital accounts; that is, the cost of the property removed or replaced should be credited to the appropriate fixed capital accounts and the new property should be charged thereto.

All repairs, whether ordinary or extraordinary, should be charged to the appropriate primary operating expense accounts. Extraordinary repairs for which a reserve has been provided should then be concurrently charged to account No. 102, "Reserve for Accrued Depreciation—Cr.," and credited to account No. 611, "Repairs Charged to Reserves—Cr."

22. **Cost of repairs.**—The cost of repairs, as used in the text of the various operating expense accounts, should be understood to include the wages, salaries, and fees paid employees directly engaged in the work of repairs, personal expenses of such employees when borne by the company,

and the cost of materials and supplies consumed and the expenses of facilities employed in making the repairs less the value of any salvage recovered. It includes also the cost of direct supervision, such as of foreman or superintendents of repair gangs, but does not include the cost of general supervision as provided for in account No. 601, "Supervision of Maintenance."

23. **Depreciation of plant and equipment.**—Telephone companies should include in operating expenses depreciation charges for the purpose of creating proper and adequate reserves to cover the expenses of depreciation currently accruing in the tangible fixed capital. By *expense of depreciation* is meant—

(a) The losses suffered through the current lessening in value of tangible property from wear and tear (not covered by current repairs).

(b) Absolence or inadequacy resulting from age, physical change, or supersession by reason of new inventions and discoveries, changes in popular demand, or public requirements, and

(c) Losses suffered through destruction of property by extraordinary casualties.

The amount charged as expense of depreciation should be based upon rules determined by the accounting company. Such rules may be derived from a consideration of the company's history and experience. Companies should be prepared to furnish the Commission, upon demand, the rules and a sworn statement of the facts, expert opinions, and estimates upon which they are based.

The estimate for depreciation of physical property should take into account—

(a) The gradual deterioration and ultimate retirement of units of property which may be satisfactorily individualized, such as buildings, machines, valuable instruments, etc., to the end that by the time such units of property go out of service there shall have been accumulated a reserve equal to the original money cost of such property plus expenses incident to retirement less the value of any salvage.

(b) The depreciation accruing in property which can not be readily individualized, such as pole lines, wires, cables, or other continuous structures, where expenditures for repairs or replacements of individual parts ordinarily are not actually made until the later years of the life in service of such property, and when made may, therefore, be classed as extraordinary repairs.

The rate of depreciation should be fixed so as to distribute, as nearly as may be, evenly throughout the life of the depreciating property the burden of repairs and the cost of capital consumed in operations during a given month or year, and should be based upon the average life of the units comprised in the respective classes of property.

The amount estimated to cover the expense of depreciation of fixed capital should be charged monthly to account No. 608, "Depreciation of Plant and Equipment" (or to the appropriate clearing account or accounts), and concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr."

Account No. 413, "Realized Depreciation not Covered by Reserves," is provided in the Corporate Surplus or Deficit account for charges for realized depreciation on tangible fixed capital retired when such depreciation occurred prior to the establishment of account No. 102, "Reserve for Accrued Depreciation—Cr.," or has not been provided for by credits to that account.

24. **Extraordinary casualties and unanticipated reconstruction.**—If so authorized, upon application to the Commission, the company granted such authority may charge the amount named in the authorization to a suspense account for the purpose of distributing over a limited period an extraordinary loss of such a nature that it can not be anticipated by the exercise of reasonable prudence. Losses of this sort may be due to the requirements by lawful authority or public necessity of improvements involving the abandonment of a considerable portion of plant and equipment before it has attained its normal life in service, or to an extraordinary casualty entirely unforeseen and unprovided for. The original cost of the property so

abandoned or destroyed should be credited to the fixed capital accounts in which it was carried, and such portion of the cost as may be authorized by the Commission may be charged to the suspense account, the remainder of the cost, less any salvage, being charged out as elsewhere provided in case of retirements of property. The suspense account so raised should be credited and account No. 609, "Extraordinary Depreciation," debited monthly with such an amount as will, through its regular application, amortize the amount of the loss at the end of the period designated.

All ordinary casualties (those which occur with such frequency that the principles of insurance are applicable thereto) should be provided for through an insurance reserve maintained for such losses or be included in the provision for depreciation of plant and equipment.

25. Joint operating expenses.—When any operating expense is incurred by the accounting company for the joint benefit of itself and others under an agreement for apportioning such expenses the company charging such expenses to others should credit such amounts to its primary expense accounts to which the expenses were charged when incurred. The debtor company should charge the amounts so billed to its primary expense accounts. Bills rendered by the operating company for joint expenses should show the expenses in detail.

The amounts so handled through the expense accounts should not include any allowance for profit or return upon the value of the property used; such allowance, if any, should be credited by the payee to the appropriate rent revenue account and charged by the payor to the appropriate rent deduction account.

TEXT EXPLANATORY OF OPERATING EXPENSE ACCOUNTS

I. MAINTENANCE EXPENSES

601. SUPERVISION OF MAINTENANCE.

This account should include the pay and office and traveling expenses of superintendents and their assistants when directly in charge of maintenance of telephone plant, including general, division, and district plant superintendents, engineers, architects, and their office and field forces; the cost of repairing drafting and engineering instruments, and the original cost of such instruments as are not properly chargeable to fixed capital accounts; the cost of office and other supplies used by officers and employees whose salaries are charged to this account; janitor service, light, heat, and miscellaneous office expenses where separate offices are maintained for such employees; also that portion of the salaries and expenses of the general engineering staff of the company which is assignable to maintenance.

602. REPAIRS OF AERIAL PLANT.

This account should include the cost of repairs of all plant classified as aerial plant, such as poles, towers, cross arms, pins, brackets, and other pole fixtures; braces, guy wires, guy stubs, and other pole supports; aerial cables, and the suspension wires, bolts, clamps, rings, hangers, etc., used to attach cables to poles, towers, or other supports; aerial cable loading coils, cable boxes, and their appurtenances; and aerial telephone wires, drop wires, tie wires, insulators, and sleeves. It includes also the cost of trimming trees and clearing and removing obstructions from right of way for aerial plant, other than the cost of first clearing right of way.

603. REPAIRS OF UNDERGROUND PLANT.

This account should include the cost of repairs of all plant classified as underground plant, such as underground conduits and their appurtenances; underground cables, submarine cables, and the loading coils, towers, boxes, and fittings belonging to such cables. It also includes the cost of repairing right of way for underground and submarine cables, and the cost of repaving after repairs of underground conduits.

604. REPAIRS OF CENTRAL OFFICE EQUIPMENT.

This account should include the cost of repairing telephone equipment in central telephone offices, such as switchboards, monitors' and supervisors' desks, testing outfits, main and intermediate frames, cables, and jumper wires, call registers and meters, relay racks and coil racks; equipment for generating and regulating power for telephone purposes, such as batteries, engines, motors, generators, rectifiers, transformers, meters, fuses, and protectors; telephone and telegraph instruments and other electrical instruments and apparatus in the central office; equipment for operators' schools and rest rooms, and furniture and fixtures required for the uses or convenience of the operating forces.

605. REPAIRS OF STATION EQUIPMENT.

This account should include the cost of repairing station apparatus, such as telephone sets, intercommunicating sets, bells, backboards, desk stands, coin boxes, protectors, battery boxes, batteries, cords, and telephone and telegraph instruments or parts thereof; interior block wires; private branch exchange switchboards, distributing frames, and switchboard cables, and booths and special fittings for same, such as desks, chairs, fans, and cash registers.

NOTE—The cost of renewals of batteries at stations is not chargeable to this account, but to account No. 628, "Transmission Power."

606. REPAIRS OF BUILDINGS AND GROUNDS.

This account should include the cost of repairing general offices, central offices, test stations, or other telephone offices and the fixtures (except telephone apparatus) therein, such as elevators, plumbing, apparatus for heating, lighting, ventilating, and power; and the cost of maintaining yards and grounds, with their fences, sidewalks, sewers, etc., appurtenant to such buildings. Charge also to this account the cost of repairing shops, stores, stables, and garages, and permanent fixtures therein.

607. STATION REMOVALS AND CHANGES.

This account should include the cost of disconnecting and removing and of changing the location of all plant classified as subscribers' station equipment (as defined in account No. 230, "Station Equipment"), including freight and cartage on such equipment and material as is sent to storehouse.

(1) When stations are removed (not merely changed in location) from subscribers' premises, the original cost (estimated, if not known) of the station should be credited to the appropriate fixed capital accounts, and the cost of the instruments, private branch exchange apparatus, booths, and fittings should be charged to account No. 122, "Materials and Supplies," while the cost of installation, including inside wires, or interior block wires, and that portion of aerial wire which could be used only at the subscriber's premises from which the station is removed, less the value of any salvage, should be charged to this account.

NOTE—When extensive replacements are made of subscribers' station equipment, or of drop or block wiring taken out of service because of inadequacy, or obsolescence, as when a magneto system is changed to a common battery or when open wire distribution is replaced by interior block construction, the cost of making such replacements should be handled through the regular construction and depreciation accounts, and should not be included in the above account.

(2) If wiring left from previous installations is reused either on same or other premises, the gain should be credited to this account. This includes the gain on inside wires and interior block wires and on that portion of aerial wire which could be used only at subscribers' premises.

(3) When stations are disconnected but left on premises, charge to this account the cost of disconnecting, and when reconnected, the cost of reconnecting.

(4) When station location or service is changed, charge to this account the cost of such changes, less the amount, if any, properly chargeable to fixed capital accounts for actual additions to plant.

(5) Credit to this account amounts charged subscribers for moves and changes.

608. DEPRECIATION OF PLANT AND EQUIPMENT.

Charge to this account monthly the amount estimated to be necessary to cover the depreciation accruing during the month in the company's tangible fixed capital (except depreciation provided in "Clearing Accounts," Nos. 701, 702, and 703). Amounts charged to this account should be concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr." (See sec. 23, p. 53.)

609. EXTRAORDINARY DEPRECIATION.

This account should be charged monthly with such an amount as will, through its regular application, amortize any amount that may be carried in suspense on account of extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 53.)

610. OTHER MAINTENANCE EXPENSES.

This account should include cost of repairing telephone plant and equipment not provided for elsewhere.

611. REPAIRS CHARGED TO RESERVES—CR.

Credit to this account and charge concurrently to account No. 102, "Reserve for Accrued Depreciation—Cr.," an amount equal to the cost

of extraordinary repairs made for which provision had been made in that reserve; also, credit to this account and charge concurrently to the insurers or to the insurance reserve an amount equal to the cost of repairs made necessary by casualties, when such cost is covered by insurance or an insurance reserve. (See sec. 21, p. 52.)

II. TRAFFIC EXPENSES

620. CENTRAL OFFICE SUPERINTENDENCE.

This account should include the cost of all central office superintendence as provided in the following subaccounts:

621. *Traffic Superintendence.*

This account should include the pay and traveling expenses of officers and their assistants when directly in charge of traffic, either for the company as a whole or a territorial subdivision; also cost of office supplies, stationery, and printing; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

622. *Service Inspection.*

This account should include the pay and expenses of service inspection forces, including all employees on this work not engaged in the regular handling of the traffic.

623. *Clerical Operating Wages.*

This account should include the pay of clerks, stenographers, and office boys engaged in traffic work in central office operating rooms.

624. OPERATORS' WAGES.

This account should include the pay of chief operators, assistant chief operators, monitors, supervisors, information operators, directory operators, operators employed in the distribution of tickets to other operators, operators engaged in quoting toll rates and charges, switchboard operators, telegraph operators, and all other operators employed in the operation of the central office equipment.

625. CENTRAL OFFICE SUPPLIES AND EXPENSES.

This account should include the cost of all central office supplies and expenses as provided in the following subaccounts:

626. *Rest and Lunch Rooms.*

This account should include the cost of operating the retiring, rest, and lunch rooms for central office employees, including the cost of lunches provided for such employees. Credit to this account amounts received for lunches served.

627. *Operators' Schooling.*

This account should include the expenses of training new operators (whether a school is maintained or not), including wages paid them for which no service is rendered, the salaries and expenses of instructors, and supplies furnished to schools for operators.

628. *Transmission Power.*

This account should include the cost of power purchased for transmitting traffic and for operating signals; the cost of renewing local and central office batteries; and the cost of labor employed and supplies consumed in operating the generating plant and storage batteries for transmitting current or for operating signals.

629. *Central Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use of central offices.

630. *Messenger Service.*

This account should include pay and expenses of messengers employed in delivering messages and notifying persons of calls at telephone stations.

631. *Miscellaneous Central Office Expenses.*

This account should include the cost of water, ice, fuel, lights, towels, toilet supplies, and of janitor service and other care of central offices.

632. *PAY STATION EXPENSES.*

This account should include all traffic expenses, except commissions and central office operating expenses, incurred in connection with the operation of public pay stations.

633. *OTHER TRAFFIC EXPENSES.*

This account should include all traffic expenses not elsewhere provided for.

NOTE—Rent paid for central offices is chargeable to account No. 331, "Rent-Deductions for Telephone Offices," and not to this account.

III. COMMERCIAL EXPENSES

640. *COMMERCIAL ADMINISTRATION.*

This account should include the pay and expenses of officers and their office forces directly in charge of the commercial department, either for the company as a whole or for a territorial subdivision; the pay and expenses of employees when engaged in preparing contract orders, handling unsolicited contracts or contract changes including miscellaneous relations with subscribers and patrons not specifically assignable to promotion, collection, or directory expenses. Charge also to this account the cost of postage, printing, and stationery; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

NOTE—This account may include the entire pay and expenses of employees of the commercial department who are only incidentally engaged in duties in connection with promotion, collection, and directories; if such employees are assigned all or part of their time to such duties their pay and expenses should be charged proportionately to the accounts provided for such expenses.

641. *PROMOTION EXPENSES.*

This account should include the pay and expenses of employees and the cost of demonstrations, advertising, and canvassing designed to promote the extension of the company's business, as provided for in the following subaccounts:

642. *Advertising.*

This account should include salaries and expenses of the advertising manager, his assistants and clerks; cost of commercial advertisements in newspapers or magazines; posters, bulletins, advertising sundries, booklets, and all related items; also minor rents and cost of installing and operating telephones in public places wholly for demonstration purposes.

643. *Canvassing.*

This account should include expenses incurred in soliciting new business or for changing or renewing existing service, including the pay and expenses of canvassers.

644. *Sublicensee Relations.*

This account should include expenses incurred in developing the exchange of business with sublicensee companies and independent connecting telephone companies.

645. *COLLECTION EXPENSES.*

This account should include the cost of accounting for and collecting the revenues of the company, as provided for in the following subaccounts.

646. *Revenue Accounting.*

This account should include the cost of keeping accounts with subscribers and rendering bills for revenue service, including the cost of postage, stationery, and printing, and pay and expenses of bookkeepers and all clerks in accounting department having to do with subscribers' accounts.

647. *Revenue Collecting.*

This account should include the expenses of the collection bureau, including postage, stationery, and printing, collectors' salaries or commissions, car fares, cost of badges, and of delivering bills.

648. *Pay Station Commissions.*

This account should include commissions allowed for handling exchange and toll service messages from public pay stations.

649. *DIRECTORY EXPENSES.*

This account should include the cost of preparing, printing, and distributing directories, including the cost of soliciting advertisements for directories. (See account No. 132, "Prepaid Directory Expense.")

650. *OTHER COMMERCIAL EXPENSES.*

This account should include all commercial expenses not provided for elsewhere.

IV. GENERAL AND MISCELLANEOUS EXPENSES

660. *GENERAL OFFICE SALARIES.*

This account should include the matters provided for in the following subaccounts:

661. *Salaries of General Officers.*

This account should include the salaries of the chairman of the board, president, vice president, secretary, treasurer, comptroller, general auditor, general manager, general superintendent, and all other officers whose jurisdiction extends to the operations of the company as a whole.

662. *Salaries of General Office Clerks.*

This account should include the salaries and wages of bookkeepers, paymasters, cashiers, stenographers, and all other clerks employed in the general office, except those engaged in revenue accounting and collecting.

663. *GENERAL OFFICE SUPPLIES AND EXPENSES.*

This account should include the matters provided for in the following subaccounts:

664. *Expenses of General Officers and Clerks.*

This account should include the traveling and incidental expenses of general officers and other general office employees.

665. *General Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use in general offices, except that used in revenue accounting and collecting.

666. *Other General Office Supplies and Expenses.*

This account should include the cost of office supplies (other than postage, stationery, and printing), repairs of office furniture and replacements of such furniture as has not been capitalized; cost of telegrams and of any special telephone service; wages of janitors, porters, and messengers; and other miscellaneous expenses of general offices.

NOTE—Rents of general offices (less such estimated cost, if any, as is included to cover the expense of furnishing, heating and lighting them by the lessor) should be charged to account No. 331, "Rent Deductions for Telephone Offices."

667. *GENERAL LAW EXPENSES.*

This account should include all law expenses (except those incurred in the defense and settlement of damage claims), including pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, janitor service, light, heat, and other expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services of attorneys not regular employees; court costs and payments of special, notarial, and witness fees not provided for elsewhere; expenses connected with taking depositions; and all law and court expenses not provided for elsewhere.

NOTE—The compensation of the general solicitor or counsel or other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work should be properly apportioned between this account and account No. 670, "Law Expenses Connected with Damages."

668. **INSURANCE.**

This account should include premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglar, and all other insurance. Charge also to this account and credit account No. 169, "Insurance and Casualty Reserves," amounts set aside as an insurance reserve.

This account should be credited and the proper fixed capital account or accounts concurrently charged with the cost of insurance applicable to construction work.

NOTE—In annual reports to the Commission the company will be required to report the charges made to this account for the various kinds of insurance, and for self-insurance.

669. **ACCIDENTS AND DAMAGES.**

This account should include all expenses (other than law expenses) incurred on account of persons killed or injured and on account of property of others damaged when such expenses have not been provided for by insurance or by a reserve. It includes the pay and expenses of claim agents, investigators, and adjusters; wages paid employees if absent on account of injury; fees and expenses of surgeons and doctors; nursing, hospital attendance, medical and surgical supplies, fees and expenses of coroners and undertakers, and contributions to hospitals; also amounts paid in settlement of personal injury or damage claims.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with the expenses of accidents and damages incident to construction work.

670. **LAW EXPENSES CONNECTED WITH DAMAGES.**

This account should include all law expenses connected with the defense or settlement of damage claims, including a proper proportion of the salaries and expenses of the general solicitor or counsel, and salaries, fees, and expenses of attorneys engaged in this work; fees of court stenographers and other court expenses; the cost of law books, printing briefs, court records, and similar papers in connection with such cases.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with law expenses incident to damage claims arising out of construction work.

671. **MISCELLANEOUS GENERAL EXPENSES.**

This account should include the matters provided for in the following subaccounts:

672. *Relief Department and Pensions.*

This account should include pensions or other benefits paid to employees or representatives of former employees and expenses in connection therewith; salaries and expenses incurred in conducting a relief department, and contributions made to such department.

673. *Telephone Franchise Requirements.*

This account should include the cost of all service and materials and supplies furnished to municipal corporations in compliance with franchise requirements and for which no payment is received by the company; also of all direct expense, such as paving and other like matters, incurred in compliance with such requirements and for which no reimbursement is received by the company. This does not include such expense incurred in connection with construction or repairs, which should be charged to fixed capital or maintainance accounts. Amounts charged to this account for which there is no direct money outlay should be credited to account No. 676, "Telephone Franchise Requirements—Cr."

674. *Amortization of Franchises and Patents.*

This account should include each month the amount necessary to cover such portions of the life of limited franchises and patents as has expired or been consumed during the month. The amount so charged should be concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

NOTE—The amount charged to this account should be based upon a rule determined by the accounting company, the purpose and effect of such rule being to accumulate by charges equitably distributed throughout the life of any franchise or patent, a reserve that will, at the expiration of its life, equal the original cost.

675. *Other General Expenses.*

This account should include such incidental general expenses as are not provided for in the foregoing accounts, such as cost of publishing notices of stockholders' meetings, of election of directors, annual reports in newspapers, and of dividends declared, and fees and expenses paid to directors, expenses of transfer agents, and listing of stocks on exchange.

676. *Telephone Franchise Requirements—Cr.*

This account should include the amounts included in account No. 673, "Telephone Franchise Requirements," for which there is no actual money outlay.

CLEARING ACCOUNTS

[Required of Class A and Class B Companies.]

The following accounts are provided for certain expenses which usually affect several classes of operations but need to be brought together in one account in order that the total of the expenses may be known and properly distributed.

701. **SHOP EXPENSE.**

This account or appropriate subaccounts should be arranged so as to record separately the expenses of the general shops as follows: (1) Salaries and wages of shop employees; (2) personal and incidental expenses of such employees; (3) materials and supplies for general shop use; (4) repairs of shop tools and machinery; (5) rent paid for shop buildings; (6) depreciation of shop tools, machinery, and appliances.

The shop expense account should be cleared by apportioning the total amount of the expenses to the various jobs on an equitable basis.

702. **STABLE AND GARAGE EXPENSE.**

This account or appropriate subaccounts should be arranged so as to record separately the expenses of stables and garages as follows: (1) Salaries and wages of drivers, chauffeurs, stablemen, garagemen, and other employees in stables and garages; (2) personal and incidental expenses of such employees; (3) materials and supplies, including fuel and gasoline, harness, tires, and other supplies for stables and garages; (4) repairs of automobiles and other vehicles and harness; (5) rent paid for buildings, horses and vehicles; (6) depreciation on vehicles, horses, harness, etc., including losses unprovided for by reserves or insurance.

Credit to this account any charges for service performed for others.

A record should be kept of the use of teams and automobiles, and the total expense should be apportioned to the proper accounts according to use, or the debits to the expense accounts may be made at rates per hour of service which have been found to be fair and to distribute the total expense equitably.

703. **TOOL EXPENSE.**

Charge to this account all expense for tools (except shop tools and tools carried as supplies unissued). It includes (1) the cost of small hand tools of which no account is kept after issue; (2) the cost of repairing tools; (3) the cost of tools lost or stolen; (4) depreciation on tools taken out of service because of breakage or other deterioration.

This account should be cleared by adding to the expense of repairs and cost of plant installed such amounts as will equitably distribute the total expense for tools.

704. **SUPPLY EXPENSE.**

Charge to this account or to appropriate subaccounts all expenses (except insurance and taxes) incurred directly in connection with the purchase, storage, handling, and distribution of materials and supplies

and stationery. It includes (1) the pay and expenses of purchasing agents, managers of stores, clerks, and laborers; (2) rents paid for stores; (3) cost of lighting and heating; (4) undistributed transportation charges; (5) discounts recovered through prompt payment of bills for materials and supplies when such discounts cannot be assigned to the particular bills; (6) overages or shortages in the materials and supplies account disclosed by inventories which can not be assigned to specific accounts; and (7) the estimated depreciation on materials and supplies due to breakage, leakage, shortage, and wear and tear.

This account should be cleared by adding to the cost of materials and supplies passing through stores a suitable loading charge which will equitably distribute the total cost of conducting the stores and by adding to the cost of such supplies as are bought by the purchasing department a pro rata share of the total expense for the purchasing department.

705. ENGINEERING EXPENSE.

Charge to this account or to appropriate subaccounts all expenses for engineering so as to show separately the following: (1) Salaries and wages; (2) personal and incidental expenses of engineering department employees; (3) rent paid for office and (4) office expenses.

This account should be cleared by apportioning the total expenses to operating expenses and fixed capital accounts on the basis of service rendered, as determined by the actual time devoted to particular jobs or on an equitable basis fixed by the officers of the company.

706. PLANT SUPERVISION EXPENSE.

Charge to this account the cost of general supervision of the maintenance and construction of the plant where a separate department of the company's organization is charged with such supervision. It includes the pay and expenses of the plant supervising officers, such as the general plant superintendent, district plant superintendent, plant engineers and their office and field forces, charged with planning for and superintending the work of maintenance and plant construction.

This account or appropriate subaccounts should be so arranged as to show in detail the expenses of the plant supervision department as follows: (1) Salaries and wages; (2) personal and incidental expenses of employees; (3) rent paid for offices; and (4) office expenses.

This account should be cleared by charging directly to the appropriate accounts such expenses as can be allocated to particular pieces of work and by charging out the balance on the basis of labor employed in all construction or maintenance work in progress.

NOTE—The pay of general foremen and foremen in direct charge of jobs should be included in the cost of the job and not charged to this account.

707. HOUSE SERVICE EXPENSE.

This account should include the expenses pertaining to the operation of offices and buildings, whether owned or rented by the company, when such expenses can not be allocated as they accrue to the operating expense accounts and other accounts. This account includes fuel, heat, light, power, elevator service, janitor service, and like expenses, but does not include rents, insurance, taxes, and maintenance expenses.

This account should be cleared by apportioning the entire expense to the operating expenses and other accounts on basis of the use made of such property.

II. TOLL SERVICE REVENUES

510. MESSAGE TOLLS.

This account should include all revenues derived from messages transmitted wholly over the company's lines between stations in different exchange areas and for which a charge is made that is not included in contracts with subscribers for station service; also the accounting company's proportion of tolls on messages transmitted by the joint use of its own and other lines.

511. MISCELLANEOUS TOLL LINE REVENUES.

This account should include all toll service revenues (other than message tolls), as provided for in the following subaccounts:

512. *Leased Toll Lines.*

This account should include all revenues derived from toll lines (including the terminal exchange circuits) leased by others under contracts giving exclusive telephone use either continuously or during stated periods. Such plant may be leased in connection with private branch exchange or private exchange line installations.

NOTE—Revenues from private branch exchanges or private lines, the contracts for which provide for the use of toll circuits, should be divided (by estimate, if necessary) between Exchange Revenue and Toll Revenue.

513. *Telegraph Tolls.*

This account should include all revenues received from telegraph companies for the use of toll lines for telephoning telegrams and cablegrams.

514. *Telegraph Service on Toll Lines.*

This account should include all revenues derived from the use of toll lines for telegraph circuits, whether such lines are used by telegraph companies, brokers, or others.

515. *Minor Rents of Toll Plant.*

This account should include all revenues derived from attachments to toll poles, the use of toll conduits, and other minor rents from toll plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from expense of maintaining the rented property. This account should not include rents from equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

516. *Other Toll Line Revenues.*

This account should include all toll line revenues not provided for elsewhere.

III. MISCELLANEOUS OPERATING REVENUES

520. MESSENGER SERVICE.

This account should include all revenues derived from messenger service.

521. TELEGRAPH COMMISSIONS.

This account should include all commissions receivable for the collection of telegraph and cable tolls on messages transmitted between telegraph offices and their patrons and upon which the accounting company undertakes to make collection.

522. OTHER TELEGRAPH SERVICE CHARGES.

This account should include all revenues (not classed as telegraph commissions or telegraph tolls) received from telegraph companies for services rendered by the telephone company's employees in joint telephone offices in connection with telegraph and cable messages, such, for example, as receiving messages from the public and quoting rates.

523. ADVERTISING AND DIRECTORY.

This account should include all revenues derived from advertising in directories and elsewhere.

524. RENTS FROM OTHER OPERATING PROPERTY.

This account should include all revenues accruing from the rent of buildings and other property (except leased wires, poles, conduits, and equipment covered by accounts No. 505, "Minor Rents of Exchange Plant," and No. 515, "Minor Rents of Toll Plant,"), when such property is used also by the company and the expense of maintaining and operating the rented portion can not be separated from the total expense.

525. OTHER MISCELLANEOUS REVENUE.

This account should include all miscellaneous operating revenues not provided for elsewhere. This account does not include non-operating revenue as provided for in accounts Nos. 310 to 316, inclusive.

526. LICENSEE REVENUE—CR.

When a telephone company grants to another telephone company the use of its patents or furnishes instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensor in this account.

527. LICENSEE REVENUE—DR.

When a telephone company is granted by another telephone company the use of its patents, or is furnished instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensee in this account.

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INSTRUCTIONS PERTAINING TO OPERATING EXPENSE ACCOUNTS

21. **Repairs defined.**—Repairs, as used in the text of the various operating expense accounts, includes ordinary and extraordinary repairs.

Ordinary repairs include:

(a) Testing for, locating, and clearing crosses, breaks, grounds, and other line troubles, including routine work intended to prevent such troubles, as, for example, pulling up slack, tightening guys and resetting guy stubs, trimming trees, straightening poles and cross arms, and cleaning and adjusting apparatus;

(b) Replacements of minor or short-lived parts of structures, equipment, or facilities;

(c) Replacements of minor parts of wire plant or equipment made necessary by reason of faulty adjustments, excessive strains, mechanical injuries, or other minor casualties, not provided against in the charge for depreciation of plant and equipment;

(d) Rearrangements and changes in location of plant, except subscribers' station equipment (for which a special account is provided). This includes rearrangements of circuits, reassociation of party lines, rearranging grouping of trunks and calling circuits, recross connecting on distributing frames, rerunning jumper wires, underlining switchboard jacks, etc., together with materials used for such purposes which do not add to the tangible value of such plant;

(e) Recovering salvage and removing retired or abandoned property; (except subscribers' station equipment) when such costs are not provided for by the depreciation reserve.

Ordinary repairs are not required to be taken into account in fixing a rate of depreciation.

Extraordinary repairs include:

(a) Restoring to an efficient or proper condition buildings, structures, or other units of property which have deteriorated;

(b) Substituting, in order to maintain normal efficiency, new parts for old parts of continuous structures, such as pole lines, cables, wires, conduits, etc., where such substitutions do not amount to a practical replacement of any considerable length of such continuous structures;

(c) Restoring the condition of property damaged by storms, floods, fire, or other casualties.

(d) Recovering salvage and removing retired or abandoned property in connection with above work.

Extraordinary repairs should be provided for by adequate charges to depreciation.

When it is necessary substantially to reconstruct or to replace a major portion of any unit of property or any important section of a continuous structure, the cost should be handled through the capital accounts; that is, the cost of the property removed or replaced should be credited to the appropriate fixed capital accounts and the new property should be charged thereto.

All repairs, whether ordinary or extraordinary, should be charged to the appropriate primary operating expense accounts. Extraordinary repairs for which a reserve has been provided should then be concurrently charged to account No. 102, "Reserve for Accrued Depreciation—Cr.," and credited to account No. 611, "Repairs Charged to Reserves—Cr."

22. **Cost of repairs.**—The cost of repairs, as used in the text of the various operating expense accounts, should be understood to include the wages, salaries, and fees paid employees directly engaged in the work of repairs, personal expenses of such employees when borne by the company,

and the cost of materials and supplies consumed and the expenses of facilities employed in making the repairs less the value of any salvage recovered. It includes also the cost of direct supervision, such as of foreman or superintendents of repair gangs, but does not include the cost of general supervision as provided for in account No. 601, "Supervision of Maintenance."

23. **Depreciation of plant and equipment.**—Telephone companies should include in operating expenses depreciation charges for the purpose of creating proper and adequate reserves to cover the expenses of depreciation currently accruing in the tangible fixed capital. By *expense of depreciation* is meant—

(a) The losses suffered through the current lessening in value of tangible property from wear and tear (not covered by current repairs).

(b) Absolence or inadequacy resulting from age, physical change, or supersession by reason of new inventions and discoveries, changes in popular demand, or public requirements, and

(c) Losses suffered through destruction of property by extraordinary casualties.

The amount charged as expense of depreciation should be based upon rules determined by the accounting company. Such rules may be derived from a consideration of the company's history and experience. Companies should be prepared to furnish the Commission, upon demand, the rules and a sworn statement of the facts, expert opinions, and estimates upon which they are based.

The estimate for depreciation of physical property should take into account—

(a) The gradual deterioration and ultimate retirement of units of property which may be satisfactorily individualized, such as buildings, machines, valuable instruments, etc., to the end that by the time such units of property go out of service there shall have been accumulated a reserve equal to the original money cost of such property plus expenses incident to retirement less the value of any salvage.

(b) The depreciation accruing in property which can not be readily individualized, such as pole lines, wires, cables, or other continuous structures, where expenditures for repairs or replacements of individual parts ordinarily are not actually made until the later years of the life in service of such property, and when made may, therefore, be classed as extraordinary repairs.

The rate of depreciation should be fixed so as to distribute, as nearly as may be, evenly throughout the life of the depreciating property the burden of repairs and the cost of capital consumed in operations during a given month or year, and should be based upon the average life of the units comprised in the respective classes of property.

The amount estimated to cover the expense of depreciation of fixed capital should be charged monthly to account No. 608, "Depreciation of Plant and Equipment" (or to the appropriate clearing account or accounts), and concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr."

Account No. 413, "Realized Depreciation not Covered by Reserves," is provided in the Corporate Surplus or Deficit account for charges for realized depreciation on tangible fixed capital retired when such depreciation occurred prior to the establishment of account No. 102, "Reserve for Accrued Depreciation—Cr.," or has not been provided for by credits to that account.

24. **Extraordinary casualties and unanticipated reconstruction.**—If so authorized, upon application to the Commission, the company granted such authority may charge the amount named in the authorization to a suspense account for the purpose of distributing over a limited period an extraordinary loss of such a nature that it can not be anticipated by the exercise of reasonable prudence. Losses of this sort may be due to the requirements by lawful authority or public necessity of improvements involving the abandonment of a considerable portion of plant and equipment before it has attained its normal life in service, or to an extraordinary casualty entirely unforeseen and unprovided for. The original cost of the property so

abandoned or destroyed should be credited to the fixed capital accounts in which it was carried, and such portion of the cost as may be authorized by the Commission may be charged to the suspense account, the remainder of the cost, less any salvage, being charged out as elsewhere provided in case of retirements of property. The suspense account so raised should be credited and account No. 609, "Extraordinary Depreciation," debited monthly with such an amount as will, through its regular application, amortize the amount of the loss at the end of the period designated.

All ordinary casualties (those which occur with such frequency that the principles of insurance are applicable thereto) should be provided for through an insurance reserve maintained for such losses or be included in the provision for depreciation of plant and equipment.

25. **Joint operating expenses.**—When any operating expense is incurred by the accounting company for the joint benefit of itself and others under an agreement for apportioning such expenses the company charging such expenses to others should credit such amounts to its primary expense accounts to which the expenses were charged when incurred. The debtor company should charge the amounts so billed to its primary expense accounts. Bills rendered by the operating company for joint expenses should show the expenses in detail.

The amounts so handled through the expense accounts should not include any allowance for profit or return upon the value of the property used; such allowance, if any, should be credited by the payee to the appropriate rent revenue account and charged by the payor to the appropriate rent deduction account.

TEXT EXPLANATORY OF OPERATING EXPENSE ACCOUNTS

I. MAINTENANCE EXPENSES

601. SUPERVISION OF MAINTENANCE.

This account should include the pay and office and traveling expenses of superintendents and their assistants when directly in charge of maintenance of telephone plant, including general, division, and district plant superintendents, engineers, architects, and their office and field forces; the cost of repairing drafting and engineering instruments, and the original cost of such instruments as are not properly chargeable to fixed capital accounts; the cost of office and other supplies used by officers and employees whose salaries are charged to this account; janitor service, light, heat, and miscellaneous office expenses where separate offices are maintained for such employees; also that portion of the salaries and expenses of the general engineering staff of the company which is assignable to maintenance.

602. REPAIRS OF AERIAL PLANT.

This account should include the cost of repairs of all plant classified as aerial plant, such as poles, towers, cross arms, pins, brackets, and other pole fixtures; braces, guy wires, guy stubs, and other pole supports; aerial cables, and the suspension wires, bolts, clamps, rings, hangers, etc., used to attach cables to poles, towers, or other supports; aerial cable loading coils, cable boxes, and their appurtenances; and aerial telephone wires, drop wires, tie wires, insulators, and sleeves. It includes also the cost of trimming trees and clearing and removing obstructions from right of way for aerial plant, other than the cost of first clearing right of way.

603. REPAIRS OF UNDERGROUND PLANT.

This account should include the cost of repairs of all plant classified as underground plant, such as underground conduits and their appurtenances; underground cables, submarine cables, and the loading coils, towers, boxes, and fittings belonging to such cables. It also includes the cost of repairing right of way for underground and submarine cables, and the cost of repaving after repairs of underground conduits.

604. REPAIRS OF CENTRAL OFFICE EQUIPMENT.

This account should include the cost of repairing telephone equipment in central telephone offices, such as switchboards, monitors' and supervisors' desks, testing outfits, main and intermediate frames, cables, and jumper wires, call registers and meters, relay racks and coil racks; equipment for generating and regulating power for telephone purposes, such as batteries, engines, motors, generators, rectifiers, transformers, meters, fuses, and protectors; telephone and telegraph instruments and other electrical instruments and apparatus in the central office; equipment for operators' schools and rest rooms, and furniture and fixtures required for the uses or convenience of the operating forces.

605. REPAIRS OF STATION EQUIPMENT.

This account should include the cost of repairing station apparatus, such as telephone sets, intercommunicating sets, bells, backboards, desk stands, coin boxes, protectors, battery boxes, batteries, cords, and telephone and telegraph instruments or parts thereof; interior block wires; private branch exchange switchboards, distributing frames, and switchboard cables, and booths and special fittings for same, such as desks, chairs, fans, and cash registers.

NOTE—The cost of renewals of batteries at stations is not chargeable to this account, but to account No. 628, "Transmission Power."

606. REPAIRS OF BUILDINGS AND GROUNDS.

This account should include the cost of repairing general offices, central offices, test stations, or other telephone offices and the fixtures (except telephone apparatus) therein, such as elevators, plumbing, apparatus for heating, lighting, ventilating, and power; and the cost of maintaining yards and grounds, with their fences, sidewalks, sewers, etc., appurtenant to such buildings. Charge also to this account the cost of repairing shops, stores, stables, and garages, and permanent fixtures therein.

607. STATION REMOVALS AND CHANGES.

This account should include the cost of disconnecting and removing and of changing the location of all plant classified as subscribers' station equipment (as defined in account No. 230, "Station Equipment"), including freight and cartage on such equipment and material as is sent to storehouse.

(1) When stations are removed (not merely changed in location) from subscribers' premises, the original cost (estimated, if not known) of the station should be credited to the appropriate fixed capital accounts, and the cost of the instruments, private branch exchange apparatus, booths, and fittings should be charged to account No. 122, "Materials and Supplies," while the cost of installation, including inside wires, or interior block wires, and that portion of aerial wire which could be used only at the subscriber's premises from which the station is removed, less the value of any salvage, should be charged to this account.

NOTE—When extensive replacements are made of subscribers' station equipment, or of drop or block wiring taken out of service because of inadequacy, or obsolescence, as when a magneto system is changed to a common battery or when open wire distribution is replaced by interior block construction, the cost of making such replacements should be handled through the regular construction and depreciation accounts, and should not be included in the above account.

(2) If wiring left from previous installations is reused either on same or other premises, the gain should be credited to this account. This includes the gain on inside wires and interior block wires and on that portion of aerial wire which could be used only at subscribers' premises.

(3) When stations are disconnected but left on premises, charge to this account the cost of disconnecting, and when reconnected, the cost of reconnecting.

(4) When station location or service is changed, charge to this account the cost of such changes, less the amount, if any, properly chargeable to fixed capital accounts for actual additions to plant.

(5) Credit to this account amounts charged subscribers for moves and changes.

608. DEPRECIATION OF PLANT AND EQUIPMENT.

Charge to this account monthly the amount estimated to be necessary to cover the depreciation accruing during the month in the company's tangible fixed capital (except depreciation provided in "Clearing Accounts," Nos. 701, 702, and 703). Amounts charged to this account should be concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr." (See sec. 23, p. 53.)

609. EXTRAORDINARY DEPRECIATION.

This account should be charged monthly with such an amount as will, through its regular application, amortize any amount that may be carried in suspense on account of extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 53.)

610. OTHER MAINTENANCE EXPENSES.

This account should include cost of repairing telephone plant and equipment not provided for elsewhere.

611. REPAIRS CHARGED TO RESERVES—CR.

Credit to this account and charge concurrently to account No. 102, "Reserve for Accrued Depreciation—Cr.," an amount equal to the cost

of extraordinary repairs made for which provision had been made in that reserve; also, credit to this account and charge concurrently to the insurers or to the insurance reserve an amount equal to the cost of repairs made necessary by casualties, when such cost is covered by insurance or an insurance reserve. (See sec. 21, p. 52.)

II. TRAFFIC EXPENSES

620. CENTRAL OFFICE SUPERINTENDENCE.

This account should include the cost of all central office superintendence as provided in the following subaccounts:

621. *Traffic Superintendence.*

This account should include the pay and traveling expenses of officers and their assistants when directly in charge of traffic, either for the company as a whole or a territorial subdivision; also cost of office supplies, stationery, and printing; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

622. *Service Inspection.*

This account should include the pay and expenses of service inspection forces, including all employees on this work not engaged in the regular handling of the traffic.

623. *Clerical Operating Wages.*

This account should include the pay of clerks, stenographers, and office boys engaged in traffic work in central office operating rooms.

624. OPERATORS' WAGES.

This account should include the pay of chief operators, assistant chief operators, monitors, supervisors, information operators, directory operators, operators employed in the distribution of tickets to other operators, operators engaged in quoting toll rates and charges, switchboard operators, telegraph operators, and all other operators employed in the operation of the central office equipment.

625. CENTRAL OFFICE SUPPLIES AND EXPENSES.

This account should include the cost of all central office supplies and expenses as provided in the following subaccounts:

626. *Rest and Lunch Rooms.*

This account should include the cost of operating the retiring, rest, and lunch rooms for central office employees, including the cost of lunches provided for such employees. Credit to this account amounts received for lunches served.

627. *Operators' Schooling.*

This account should include the expenses of training new operators (whether a school is maintained or not), including wages paid them for which no service is rendered, the salaries and expenses of instructors, and supplies furnished to schools for operators.

628. *Transmission Power.*

This account should include the cost of power purchased for transmitting traffic and for operating signals; the cost of renewing local and central office batteries; and the cost of labor employed and supplies consumed in operating the generating plant and storage batteries for transmitting current or for operating signals.

629. *Central Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use of central offices.

630. *Messenger Service.*

This account should include pay and expenses of messengers employed in delivering messages and notifying persons of calls at telephone stations.

631. *Miscellaneous Central Office Expenses.*

This account should include the cost of water, ice, fuel, lights, towels, toilet supplies, and of janitor service and other care of central offices.

632. *PAY STATION EXPENSES.*

This account should include all traffic expenses, except commissions and central office operating expenses, incurred in connection with the operation of public pay stations.

633. *OTHER TRAFFIC EXPENSES.*

This account should include all traffic expenses not elsewhere provided for.

NOTE—Rent paid for central offices is chargeable to account No. 331, "Rent-Deductions for Telephone Offices," and not to this account.

III. COMMERCIAL EXPENSES

640. *COMMERCIAL ADMINISTRATION.*

This account should include the pay and expenses of officers and their office forces directly in charge of the commercial department, either for the company as a whole or for a territorial subdivision; the pay and expenses of employees when engaged in preparing contract orders, handling unsolicited contracts or contract changes including miscellaneous relations with subscribers and patrons not specifically assignable to promotion, collection, or directory expenses. Charge also to this account the cost of postage, printing, and stationery; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

NOTE—This account may include the entire pay and expenses of employees of the commercial department who are only incidentally engaged in duties in connection with promotion, collection, and directories; if such employees are assigned all or part of their time to such duties their pay and expenses should be charged proportionately to the accounts provided for such expenses.

641. *PROMOTION EXPENSES.*

This account should include the pay and expenses of employees and the cost of demonstrations, advertising, and canvassing designed to promote the extension of the company's business, as provided for in the following subaccounts:

642. *Advertising.*

This account should include salaries and expenses of the advertising manager, his assistants and clerks; cost of commercial advertisements in newspapers or magazines; posters, bulletins, advertising sundries, booklets, and all related items; also minor rents and cost of installing and operating telephones in public places wholly for demonstration purposes.

643. *Canvassing.*

This account should include expenses incurred in soliciting new business or for changing or renewing existing service, including the pay and expenses of canvassers.

644. *Sublicensee Relations.*

This account should include expenses incurred in developing the exchange of business with sublicensee companies and independent connecting telephone companies.

645. *COLLECTION EXPENSES.*

This account should include the cost of accounting for and collecting the revenues of the company, as provided for in the following subaccounts.

646. *Revenue Accounting.*

This account should include the cost of keeping accounts with subscribers and rendering bills for revenue service, including the cost of postage, stationery, and printing, and pay and expenses of bookkeepers and all clerks in accounting department having to do with subscribers' accounts.

647. *Revenue Collecting.*

This account should include the expenses of the collection bureau, including postage, stationery, and printing, collectors' salaries or commissions, car fares, cost of badges, and of delivering bills.

648. *Pay Station Commissions.*

This account should include commissions allowed for handling exchange and toll service messages from public pay stations.

649. *DIRECTORY EXPENSES.*

This account should include the cost of preparing, printing, and distributing directories, including the cost of soliciting advertisements for directories. (See account No. 132, "Prepaid Directory Expense.")

650. *OTHER COMMERCIAL EXPENSES.*

This account should include all commercial expenses not provided for elsewhere.

IV. GENERAL AND MISCELLANEOUS EXPENSES

660. *GENERAL OFFICE SALARIES.*

This account should include the matters provided for in the following subaccounts:

661. *Salaries of General Officers.*

This account should include the salaries of the chairman of the board, president, vice president, secretary, treasurer, comptroller, general auditor, general manager, general superintendent, and all other officers whose jurisdiction extends to the operations of the company as a whole.

662. *Salaries of General Office Clerks.*

This account should include the salaries and wages of bookkeepers, paymasters, cashiers, stenographers, and all other clerks employed in the general office, except those engaged in revenue accounting and collecting.

663. *GENERAL OFFICE SUPPLIES AND EXPENSES.*

This account should include the matters provided for in the following subaccounts:

664. *Expenses of General Officers and Clerks.*

This account should include the traveling and incidental expenses of general officers and other general office employees.

665. *General Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use in general offices, except that used in revenue accounting and collecting.

666. *Other General Office Supplies and Expenses.*

This account should include the cost of office supplies (other than postage, stationery, and printing), repairs of office furniture and replacements of such furniture as has not been capitalized; cost of telegrams and of any special telephone service; wages of janitors, porters, and messengers; and other miscellaneous expenses of general offices.

NOTE—Rents of general offices (less such estimated cost, if any, as is included to cover the expense of furnishing, heating and lighting them by the lessor) should be charged to account No. 331, "Rent Deductions for Telephone Offices."

667. *GENERAL LAW EXPENSES.*

This account should include all law expenses (except those incurred in the defense and settlement of damage claims), including pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, janitor service, light, heat, and other expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services of attorneys not regular employees; court costs and payments of special, notarial, and witness fees not provided for elsewhere; expenses connected with taking depositions; and all law and court expenses not provided for elsewhere.

NOTE—The compensation of the general solicitor or counsel or other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work should be properly apportioned between this account and account No. 670, "Law Expenses Connected with Damages."

668. **INSURANCE.**

This account should include premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglar, and all other insurance. Charge also to this account and credit account No. 169, "Insurance and Casualty Reserves," amounts set aside as an insurance reserve.

This account should be credited and the proper fixed capital account or accounts concurrently charged with the cost of insurance applicable to construction work.

NOTE—In annual reports to the Commission the company will be required to report the charges made to this account for the various kinds of insurance, and for self-insurance.

669. **ACCIDENTS AND DAMAGES.**

This account should include all expenses (other than law expenses) incurred on account of persons killed or injured and on account of property of others damaged when such expenses have not been provided for by insurance or by a reserve. It includes the pay and expenses of claim agents, investigators, and adjusters; wages paid employees if absent on account of injury; fees and expenses of surgeons and doctors; nursing, hospital attendance, medical and surgical supplies, fees and expenses of coroners and undertakers, and contributions to hospitals; also amounts paid in settlement of personal injury or damage claims.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with the expenses of accidents and damages incident to construction work.

670. **LAW EXPENSES CONNECTED WITH DAMAGES.**

This account should include all law expenses connected with the defense or settlement of damage claims, including a proper proportion of the salaries and expenses of the general solicitor or counsel, and salaries, fees, and expenses of attorneys engaged in this work; fees of court stenographers and other court expenses; the cost of law books, printing briefs, court records, and similar papers in connection with such cases.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with law expenses incident to damage claims arising out of construction work.

671. **MISCELLANEOUS GENERAL EXPENSES.**

This account should include the matters provided for in the following subaccounts:

672. *Relief Department and Pensions.*

This account should include pensions or other benefits paid to employees or representatives of former employees and expenses in connection therewith; salaries and expenses incurred in conducting a relief department, and contributions made to such department.

673. *Telephone Franchise Requirements.*

This account should include the cost of all service and materials and supplies furnished to municipal corporations in compliance with franchise requirements and for which no payment is received by the company; also of all direct expense, such as paving and other like matters, incurred in compliance with such requirements and for which no reimbursement is received by the company. This does not include such expense incurred in connection with construction or repairs, which should be charged to fixed capital or maintainance accounts. Amounts charged to this account for which there is no direct money outlay should be credited to account No. 676, "Telephone Franchise Requirements—Cr."

674. *Amortization of Franchises and Patents.*

This account should include each month the amount necessary to cover such portions of the life of limited franchises and patents as has expired or been consumed during the month. The amount so charged should be concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

NOTE—The amount charged to this account should be based upon a rule determined by the accounting company, the purpose and effect of such rule being to accumulate by charges equitably distributed throughout the life of any franchise or patent, a reserve that will, at the expiration of its life, equal the original cost.

675. *Other General Expenses.*

This account should include such incidental general expenses as are not provided for in the foregoing accounts, such as cost of publishing notices of stockholders' meetings, of election of directors, annual reports in newspapers, and of dividends declared, and fees and expenses paid to directors, expenses of transfer agents, and listing of stocks on exchange.

676. *Telephone Franchise Requirements—Cr.*

This account should include the amounts included in account No. 673, "Telephone Franchise Requirements," for which there is no actual money outlay.

CLEARING ACCOUNTS

[Required of Class A and Class B Companies.]

The following accounts are provided for certain expenses which usually affect several classes of operations but need to be brought together in one account in order that the total of the expenses may be known and properly distributed.

701. *SHOP EXPENSE.*

This account or appropriate subaccounts should be arranged so as to record separately the expenses of the general shops as follows: (1) Salaries and wages of shop employees; (2) personal and incidental expenses of such employees; (3) materials and supplies for general shop use; (4) repairs of shop tools and machinery; (5) rent paid for shop buildings; (6) depreciation of shop tools, machinery, and appliances.

The shop expense account should be cleared by apportioning the total amount of the expenses to the various jobs on an equitable basis.

702. *STABLE AND GARAGE EXPENSE.*

This account or appropriate subaccounts should be arranged so as to record separately the expenses of stables and garages as follows: (1) Salaries and wages of drivers, chauffeurs, stablemen, garagemen, and other employees in stables and garages; (2) personal and incidental expenses of such employees; (3) materials and supplies, including fuel and gasoline, harness, tires, and other supplies for stables and garages; (4) repairs of automobiles and other vehicles and harness; (5) rent paid for buildings, horses and vehicles; (6) depreciation on vehicles, horses, harness, etc., including losses unprovided for by reserves or insurance.

Credit to this account any charges for service performed for others.

A record should be kept of the use of teams and automobiles, and the total expense should be apportioned to the proper accounts according to use, or the debits to the expense accounts may be made at rates per hour of service which have been found to be fair and to distribute the total expense equitably.

703. *TOOL EXPENSE.*

Charge to this account all expense for tools (except shop tools and tools carried as supplies unissued). It includes (1) the cost of small hand tools of which no account is kept after issue; (2) the cost of repairing tools; (3) the cost of tools lost or stolen; (4) depreciation on tools taken out of service because of breakage or other deterioration.

This account should be cleared by adding to the expense of repairs and cost of plant installed such amounts as will equitably distribute the total expense for tools.

704. *SUPPLY EXPENSE.*

Charge to this account or to appropriate subaccounts all expenses (except insurance and taxes) incurred directly in connection with the purchase, storage, handling, and distribution of materials and supplies

and stationery. It includes (1) the pay and expenses of purchasing agents, managers of stores, clerks, and laborers; (2) rents paid for stores; (3) cost of lighting and heating; (4) undistributed transportation charges; (5) discounts recovered through prompt payment of bills for materials and supplies when such discounts cannot be assigned to the particular bills; (6) overages or shortages in the materials and supplies account disclosed by inventories which can not be assigned to specific accounts; and (7) the estimated depreciation on materials and supplies due to breakage, leakage, shortage, and wear and tear.

This account should be cleared by adding to the cost of materials and supplies passing through stores a suitable loading charge which will equitably distribute the total cost of conducting the stores and by adding to the cost of such supplies as are bought by the purchasing department a pro rata share of the total expense for the purchasing department.

705. ENGINEERING EXPENSE.

Charge to this account or to appropriate subaccounts all expenses for engineering so as to show separately the following: (1) Salaries and wages; (2) personal and incidental expenses of engineering department employees; (3) rent paid for office and (4) office expenses.

This account should be cleared by apportioning the total expenses to operating expenses and fixed capital accounts on the basis of service rendered, as determined by the actual time devoted to particular jobs or on an equitable basis fixed by the officers of the company.

706. PLANT SUPERVISION EXPENSE.

Charge to this account the cost of general supervision of the maintenance and construction of the plant where a separate department of the company's organization is charged with such supervision. It includes the pay and expenses of the plant supervising officers, such as the general plant superintendent, district plant superintendent, plant engineers and their office and field forces, charged with planning for and superintending the work of maintenance and plant construction.

This account or appropriate subaccounts should be so arranged as to show in detail the expenses of the plant supervision department as follows: (1) Salaries and wages; (2) personal and incidental expenses of employees; (3) rent paid for offices; and (4) office expenses.

This account should be cleared by charging directly to the appropriate accounts such expenses as can be allocated to particular pieces of work and by charging out the balance on the basis of labor employed in all construction or maintenance work in progress.

NOTE—The pay of general foremen and foremen in direct charge of jobs should be included in the cost of the job and not charged to this account.

707. HOUSE SERVICE EXPENSE.

This account should include the expenses pertaining to the operation of offices and buildings, whether owned or rented by the company, when such expenses can not be allocated as they accrue to the operating expense accounts and other accounts. This account includes fuel, heat, light, power, elevator service, janitor service, and like expenses, but does not include rents, insurance, taxes, and maintenance expenses.

This account should be cleared by apportioning the entire expense to the operating expenses and other accounts on basis of the use made of such property.

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Regulations

To Govern the

Destruction of Records

of

Telephone, Telegraph and Cable Companies

(Including Wireless Companies)

As Prescribed by the

State Public Utilities Commission of Illinois

GENERAL ORDER 17

In Accordance with an Act to Provide for the Regulation of Public Utilities. Approved June 30, 1913

FIRST ISSUE

Effective on July 1, 1914



Springfield, Illinois, 1914

Regulations

To Govern the

Destruction of Records

of

Telephone, Telegraph and Cable Companies

(Including Wireless Companies)

As Prescribed by the

State Public Utilities Commission of Illinois

In Accordance with an Act to Provide for the Regulation of Public Utilities. Approved June 30, 1913

FIRST ISSUE

Effective on July 1, 1914



Springfield, Illinois, 1914

THE STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS

JAMES E. QUAN, *Chairman.*

OWEN P. THOMPSON,

WALTER A. SHAW,

RICHARD YATES.

FRANK H. FUNK,

Commissioners.

CHAS. N. HEBNER, *Secretary.*

EVERETT JENNINGS, *Counsel.*



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REGULATIONS TO GOVERN THE DESTRUCTION OF RECORDS OF TELEPHONE, TELEGRAPH AND CABLE COMPANIES (INCLUDING WIRELESS COMPANIES)

At a Regular Meeting of the STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS, held at its office in Springfield, Ill., on the second day of July, 1914.

The matter of the determination of the operating, accounting, and financial papers, records, books, blanks, tickets, stubs, and documents of telephone, telegraph and cable companies which may, after a reasonable time, be destroyed being under consideration, the following order was entered:

It is ordered, That the Regulations to Govern the Destruction of Records of Telephone, Telegraph and Cable Companies, First Issue, effective on July 1, 1914, a copy of which is now before this Commission, be, and they hereby are, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, be filed in the office of the chief accountant and statistician; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Regulations be, and they hereby are, prescribed for the use of telephone, telegraph, and cable companies (including wireless companies), subject to the provisions of the Act to provide for the regulation of Public Utilities, approved June 30, 1913, in the destruction of their accounts, records, and memoranda; and that a copy of the said Regulations be sent to each and every such telephone, telegraph and cable company as above and to each and every receiver or operating trustee of any such telephone, telegraph and cable company as above.

It is further ordered, That each and every telephone, telegraph and cable company as above and each and every receiver or operating trustee of any such telephone, telegraph and cable company as above, be, and hereby is, permitted to destroy the accounts, records, and memoranda named or described in the said Regulations, after preserving the same for the period of time respectively specified and upon complying with the requirements of the Regulations.

It is further ordered, That all accounts, records, and memoranda of such telephone, telegraph and cable companies, other than those the destruction of which is permitted in the said Regulations, shall remain under the prohibition of destruction.

It is further ordered, That the said Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies, First Issue, shall become effective on July 1, 1914.

By the Commission.

CHAS. N. HEBNER, *Secretary*

INTRODUCTORY LETTER

STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS,
OFFICE OF CHIEF ACCOUNTANT AND STATISTICIAN,
SPRINGFIELD, ILL., July 2, 1914

To Officers of Telegraph and Cable Companies:

In compiling these regulations to govern the Destruction of Records of Telegraph and Cable Companies (including Wireless Companies) this Commission has adhered to the rules as prescribed by the Interstate Commerce Commission, effective February 1, 1914.

Attention is specifically called to the rules and regulations as prescribed, as the same are obligatory upon persons having direct charge of the accounts and such persons will be held responsible for their proper application.

These regulations pertain only to the accounts, records and memoranda named or described herein. All accounts, records and memoranda not indicated in the regulations remain under prohibition of destruction.

M. J. MURPHY,
Chief Accountant and Statistician

REGULATIONS TO GOVERN THE DESTRUCTION OF RECORDS OF TELEPHONE, TELEGRAPH AND CABLE COMPANIES

Destruction Authorized

1. Telephone, Telegraph, and Cable Companies may destroy the accounts, records, and memoranda named in paragraph 18 (other than those marked "Permanently") at their option after having preserved them for the specified periods of time and upon complying with the requirements of these regulations.

Executive Officer Having Supervision Over Destruction

2. An executive officer shall be appointed by the Board of Directors to have supervision over the destruction of accounts, records, and memoranda. Such officer may be given (a) general supervision over the destruction of all accounts, records, and memoranda the destruction of which is permitted by these regulations, or (b) authority over the destruction of certain accounts, records, and memoranda specified by the Board of Directors. A copy of the resolution of appointment by the Board of Directors shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved.

3. If the property is in the hands of a receiver or operating trustee, the executive officer to have supervision over the destruction of accounts, records, and memoranda shall be designated by the receiver or trustee. A copy of the order of the receiver or trustee designating such officer shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved.

4. If the property is not operated by a corporation, but is operated by an individual, firm, copartnership, or association, the head of the concern shall designate the person to have charge of the destruction of records and, if it is desired, may so designate himself. A copy of the order designating such person shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda affected.

5. In designating an officer to have general supervision over the destruction of accounts, records, and memoranda, it would be preferable to designate such officer by title only, rather than by name and title, and thus obviate the necessity of filing a new resolution each time a successor in the office is appointed.

Written Authority of Officer Having Supervision Over Destruction

6. When any accounts, records, or memoranda are to be destroyed, the officer having supervision over the destruction of accounts, records, and memoranda (as designated in compliance with paragraphs 2, 3, or 4)

shall issue a written authority to the person or persons who are to destroy the accounts, records, or memoranda. This written authority shall state in a formal manner:

First—The person or persons whose duty it shall be to destroy the accounts, records, or memoranda named;

Second—A list of the accounts, records, or memoranda to be destroyed, expressed either in form numbers or by descriptive titles; and,

Third—The period or periods covered by the accounts, records, or memoranda, the destruction of which is authorized.

7. The authority (a) may be confined to certain accounts, records, and memoranda which have been retained for the periods of time specified in these regulations and which the company then desires to destroy, or (b) may be of continuing effect, applying to any or all of the accounts, records, and memoranda named herein as the periods of retention of such accounts, records, or memoranda attain the limits specified herein.

8. Such written authority, or a certified copy thereof, shall be filed in the office of the issuing officer as a permanent part of the company's records. It is not required at present that copies of the written authorities be filed with the Commission.

Certificates of Destruction

9. The person or persons upon whom devolves the immediate duty of destroying the accounts, records, or memoranda of the company under the authority referred to in paragraphs 6 and 7 shall make certificate setting forth that the accounts, records, or memoranda listed in the said authority have been destroyed and that no other accounts, records, or memoranda than those so listed have been destroyed therewith.

10. If an authority as referred to in paragraph 7, b, is given, a certificate of destruction shall be made listing, either by form numbers or descriptive titles, the accounts, records, and memoranda destroyed, naming the period or periods covered by the accounts, records, or memoranda, and stating that no other accounts, records, or memoranda than those so listed have been destroyed therewith. Either (a) a separate certificate shall be made each time any accounts, records, or memoranda are destroyed, or (b) cumulative certificate shall be made, with entries each time any accounts, records, or memoranda are destroyed.

11. Certificates of destruction shall be forwarded promptly to the officer having supervision over the destruction of accounts, records, and memoranda, who issued the written authority, and shall be retained in his office as a permanent part of the company's records. In case cumulative certificates are made they shall be forwarded to such officer periodically, but at least once every six months. It is not required at present that copies of the certificates of destruction be filed with the Commission.

Cremation Committee for Destruction of Certain Records

12. At the option of the company the Board of Directors may name a cremation committee to destroy canceled stock certificates, bonds, or other records covered by item 15 of paragraph 18 in lieu of delegating the authority for the destruction to an officer as provided in paragraph 2.

A copy of the resolution of the Board of Directors naming such committee shall be filed with the Commission before the cremation of any of the records affected, and a cremation certificate giving a full descriptive reference to the documents destroyed shall be made by the cremation committee and permanently retained by the company.

Joint Agencies

13. These regulations apply also to the destruction of accounts, records, and memoranda of traffic associations, and other joint agencies maintained by or on behalf of telephone, telegraph, and cable companies. If the accounts, records, or memoranda to be destroyed pertain to one carrier only, a written authority as defined in paragraphs 6 and 7 shall be obtained from the executive officer having supervision over the destruction of accounts, records, and memoranda of the company concerned, and a certificate of destruction, as defined in paragraphs 9 and 10, shall be filed with such officer. If the accounts, records, or memoranda pertain to two or more companies, a written authority shall be secured from the proper officer of each of the companies concerned, and a certificate of destruction shall be filed with each such officer.

Non-Operating Companies

14. A company owning or controlling telephone, telegraph, or cable plants which it does not operate but which it leases to others for operating purposes shall observe these regulations in case it desires to destroy any of its corporate or financial accounts, records, or memoranda.

Method of Destruction

15. The precise method of the destruction of accounts, records, or memoranda is not prescribed. The Commission is not concerned with the method of destruction, whether by fire or otherwise, so long as the destruction is authorized and a certificate of destruction is filed as required by these regulations. If the accounts, records, and memoranda are not actually destroyed by the company but are disposed of by sale or otherwise, the certificate of destruction shall show the disposition made of them rather than their actual physical destruction.

Accidental Destruction of Accounts, Records, and Memoranda

16. If any accounts, records, or memoranda are destroyed accidentally by fire, flood, or other calamity, a statement shall be prepared listing, as far as may be possible, the records destroyed and detailing the circumstances in connection with the fire or other calamity. This statement shall be authenticated by an officer or some responsible employe of the company and shall be filed with the officer having supervision over the destruction of accounts, records, and memoranda. A copy of the statement shall be filed promptly with the Commission.

Duplicate Accounts, Records, and Memoranda

17. Provision is made in item 100, paragraph 18, for the destruction of duplicate copies of accounts; records, and memoranda under certain conditions. In destroying documents under the authority contained therein, the certificates of destruction shall designate the office in which is filed the original or other copy which is retained.

List of Accounts, Records, and Memoranda, and Periods of Retention

18. The general provision relative to destruction of accounts, records, and memoranda as stated in paragraph 1 shall apply to the several forms of records named or described in the list following. The regulations here issued are intended to apply to all items as named or described, regardless of where filed and regardless of their classification in the list, the items in the list having been arranged under general headings merely for convenience of reference. Of the accounts, records, and memoranda which are to be retained permanently, only the more important are indicated in the list, such specific mention being made so that they may not be confused with any items for which permission to destroy is given.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL	
1. Ledgers:	
(a) General and auxiliary ledgers, and indexes thereto, except subscribers' and other ledgers provided for in items below.	Permanently.
(b) Trial balance sheets of general and auxiliary ledgers.	Permanently.
(c) Telephone subscribers' and pay station ledgers.	3 years.
(d) Customers' ledgers at local exchanges, local telegraph offices, local cable offices, and other agencies.	3 years.
(e) Trial balance sheets of ledgers covered by items (c) and (d) above.	1 year.
2. Journals:	
General and auxiliary journals.....	Permanently.
3. Cash books:	
(a) Treasurers' and auditors' general and auxiliary cash books.	Permanently.
(b) Auxiliary cash books in other departments..	3 years.
(c) Cash books at telephone exchanges, telegraph and cable offices, and other agencies.	3 years.
NOTE—If any receipts or payments are entered in the aggregate in cash books and are detailed only on loose sheets, such loose sheets constitute an auxiliary cash book when no other permanent record of the items thereon is made.	
4. Capital stock and records:	
(a) Capital stock ledger.....	Permanently.
(b) Capital stock certificates, record of or stubs of.	Permanently.
(c) Stock transfer register.....	Permanently.
(d) Memoranda and bills of sale or transfer of capital stock.	3 years.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL— <i>Continued</i>	
4. Capital stock records— <i>Concluded</i> .	
(e) Capital stock subscription notices and requests for allotment.	1 year.
(f) Canceled capital stock certificates. (See item 15.)	
5. Bond records:	
(a) Registered bond ledger.....	Permanently.
(b) Records or stubs of bonds.....	Permanently.
(c) Memoranda and bills of sale or transfer of registered bonds.	3 years.
(d) Funded debt subscription notices and requests for allotment.	1 year.
(e) Records of interest coupons, paid and unpaid.	7 years.
(f) Canceled bonds and paid interest coupons (See item 15).	
6. Filed proxies:	
Proxies of holders of voting securities.....	2 years.
7. Journal entries:	
(a) Journal entries and interdepartmental bills, and supporting papers.	Permanently.
(b) Slips or statements giving advance postings of miscellaneous receipts and payments of funds.	1 year after current year.
(c) Records of prepaid expenses and of accrued liabilities not due, used for monthly apportionment of such items.	1 year.
8. Accounts receivable records:	
(a) Register of accounts receivable bills, except as covered in items 1 (c) and 1 (d).	Permanently.
(b) Authorizations for accounts receivable bills, with notations respecting dates of issue.	3 years.
9. Miscellaneous bills for collection:	
Accounting department copies of bills issued for collection, except bills for telephone and telegraph service covered by item 31 (b).	Permanently.
10. Minute books:	
Minute books of stockholders', directors', and directors' executive committee meetings.	Permanently.
11. Titles and franchises:	
Deeds and other title papers and franchises	Permanently.
12. Codes:	
(a) General codes (file copies).....	Permanently.
(b) General codes (other than file copies).....	May be destroyed at option of company.
(c) Money transfer, service, and similar codes (file copies).	6 years after cancellation.
(d) Money transfer, service, and similar codes (other than file copies).	May be destroyed at option of company after cancellation.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL— <i>Continued</i>	
13. Contracts and agreements: Contracts, leases, and agreements affecting commercial, operating, and general matters of the company and records thereof, except those provided for in items 18 and 60.	6 years after expiration.
14. Statements to stockholders: Annual reports or statements to stockholders (file copies).	Permanently.
15. Retired securities: Stock certificates, bonds, notes, interest coupons, receiver's certificates, and temporary certificates taken up and canceled. NOTE—The certificates of destruction should give full descriptive reference to the documents destroyed and should be made by the person or persons appointed by the executive officer having supervision of the destruction of records or by a cremation committee appointed directly by the board of directors. (See par. 12, p. 8.) When such documents are secured by mortgages, the certificates of destruction should also be authenticated by representatives of the trustees or should have the trustees' acceptance thereon.	May be destroyed at option of company upon complying with requirements of note.
16. Insurance records: Records pertaining to the payment of insurance premiums and to insurance recoveries.	6 years.
17. Tax records: Records pertaining to the assessment and payment of taxes.	6 years.
18. Plant and equipment (fixed capital) records: (a) Records and memoranda of the cost and of the inventory value of plant and equipment. (b) Records and memoranda pertaining to depreciation, retirement, and replacements of plant and equipment. (c) Contracts and other agreements relating to the construction, acquisition, or sale of plant and equipment. (d) Records, reports, statements, and memoranda showing the details of all debits and credits to investment in plant and equipment, such as vouchers, journal entries, pay rolls, labor and material distribution sheets, copies of individuals' and companies' bills, and similar documents. (e) Minor records and papers pertaining to debits and credits to plant and equipment accounts, such as pay checks, certificates issued for wages, discharge tickets, time tickets, time books, time sheets, work orders, job tickets, check rolls, workmen's reports, material requisitions, and similar	Permanently. Permanently. Permanently. Permanently. 6 years.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL— <i>Concluded</i>	
18. Plant and equipment (fixed capital) records— <i>Concluded</i> records if <i>full details</i> are transcribed into records covered by items (a) to (d) above.	
NOTE—All accounts, records and memoranda requisite for making a complete analysis of plant and equipment accounts shall be retained permanently. If any of the accounts, records and memoranda provided for in other items of these regulations relate in part or incidentally to investment in plant and equipment they shall be retained as provided above, regardless of any lesser period of retention assigned to them.	
19. Special authorizations for expenditures: (a) General estimate (annual or periodical budget) for new lines and improvements. (b) Individual estimate records for new lines and improvements.	Permanently. Permanently.
20. Engineering records: (a) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, and similar records pertaining to projects which have been put into execution. (b) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, and similar records pertaining to projects which have been abandoned.	Permanently. 6 years.
21. Traveling accountants' and auditors' reports: (a) Reports of examinations and audits by special accountants and traveling auditors. (b) Reports of incidental and miscellaneous audits. (c) Reports and papers in connection with the adjustments of differences in employees' working funds.	3 years. May be destroyed at option of company. 1 year.
22. Division auditors' reports: Reports and statements from division auditors of revenues, expenses, receipts, disbursements, operations, and similar items.	For the period prescribed for the records to which they pertain.
REVENUES	
30. Revenue summaries: (a) Records and summaries of revenue, by classes, for entry in general books. (b) Reports from managers, agents, and others showing debits and credits to revenue from all sources, and summaries of such reports. (c) Summaries of telephone message toll charge tickets and telegram charge tickets, and adjustment allowances, if summarized into records covered by item (a) or (b) above.	6 years. 3 years. 1 year.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
<i>REVENUES—Continued</i>	
31. Reports of collections by agents:	
(a) Itemized lists and summaries of collections of operating revenues by agents, collectors, and branch offices.	3 years.
(b) Bill stubs, copies of bills, transfer memoranda, and other forms of reporting collections covered by item (a) above.	1 year.
(c) Copies of collection lists, and other records, reports, and statistics relative to the collection of operating revenues.	May be destroyed at option of company.
32. Remittances and deposits:	
(a) Managers' and agents' remittance slips, bank deposit slips, and supporting papers.	3 years.
(b) Statements by depositaries of deposits by managers and agents.	3 years.
(c) Bank deposit books.....	3 years.
(d) Bank check book stubs.....	3 years.
(e) Authorities for and statements of transfer of funds from one depositary to another.	3 years.
(f) Bank reconciliation papers.....	3 years.
(g) Requisitions for and receipts for funds furnished managers, agents, and others.	3 years.
33. Adjustments with agents:	
Detail records of adjustments with managers, agents, and other employees on account of revenue, disbursements, or other figures.	3 years.
34. Subscribers' and customers' account adjustments:	
Detail records of adjustments of accounts of subscribers and other customers, results of which have been transcribed to records covered by item 30.	3 years.
35. Settlements with telephone, telegraph, and cable companies:	
(a) Records pertaining to settlement of revenues and other charges with telephone, telegraph, and cable companies by officers, managers, and agents.	6 years.
(b) Statements, summaries, and memoranda pertaining to the monthly record of inter-company toll business if summarized in records covered by item (a) above.	6 months.
36. Settlements with transportation companies:	
(a) Monthly, annual, or other periodical settlements between telegraph and transportation companies made in accordance with contracts or agreements.	6 years.
(b) Reports of receipts and expenditures at offices on lines of transportation companies.	6 years.
37. Check and error records of messages:	
Check records, check reports, error notices, error statements, and other records of telegraph and cable messages pertaining to the checking of messages between offices.	May be destroyed at option of company.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
REVENUES— <i>Concluded</i>	
38. Uncollectible accounts: Records and reports pertaining to uncollectible accounts, including authorities for writing off the amounts of such accounts.	6 years.
39. Allowances for service irregularities: Summaries by accounting classification of allowances to subscribers and agents on account of service interrupted, stoppage, and other irregularities of service.	6 years.
40. Subscribers' ledger sources: Accounting department copies of work orders, subscribers' and agents' account charge advices, authorities for charges to subscribers under contracts, line orders, and other records from which telephone subscribers' ledgers are built up or corrected.	3 years.
DISBURSEMENTS	
45. Vouchers: (a) Register of audited vouchers and indexes thereto and summaries of distribution of charges through vouchers for entry in general books. (b) Paid drafts, paid checks, and receipts for cash paid out. (See note under item 18.) (c) Paid and canceled vouchers, audit office copies of vouchers, analysis sheets showing detail distribution of charges on individual vouchers, and other supporting papers. (d) Lists containing authorities for payments of specific vouchers. (e) Records or index of vouchers to be made with notations of dates of issue.	Permanently. 6 years. Permanently. 3 years. 3 years.
46. Labor expenditures: Records showing the detailed distribution of labor expenditures charged to all accounts, including memoranda and memorandum recapitulation sheets.	Permanently.
47. Pay roll records: (a) Pay rolls and summaries, except as provided in item 18. (b) Pay roll authorization and requests. (c) Records and memoranda pertaining to deductions from pay rolls. (d) Receipted pay checks, receipted time tickets, certificates issued for wages, discharge tickets, and other evidences of payment for services rendered by employees, except as provided in item 18 (d). (e) Comparative statements of pay rolls, and analyses of pay roll changes.	6 years. 6 years. 6 years. 6 years. 6 years.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
<i>DISBURSEMENTS—Continued</i>	
48. Assignments, attachments, and garnishments:	
(a) Record of assignment, attachment, and garnishment of employees' salaries.	3 years.
(b) Files containing assignments, attachments, garnishments, notices of suits, notices of release, and correspondence relating thereto.	3 years.
49. Time records:	
Time tickets, time books, time sheets, work orders, job tickets, check rolls, and other papers covering the application of labor the charges for which have been transcribed in other records for retention, except as provided for in item 18 (e).	3 years.
50. Purchase and sale of materials and supplies:	
(a) Copies of orders on supply houses for the purchase of materials and supplies.	6 years.
(b) Invoices for materials and supplies purchased, whether attached to vouchers or filed separately (see item 45c), and records or reports of such invoices.	Permanently.
(c) Advices from individuals and companies acknowledging receipt of orders for, and notices of shipment of, materials and supplies.	1 year.
(d) Bids and offers for the purchase of or sale of materials and supplies.	6 years.
(e) Price records of materials and supplies received and issued.	Permanently.
51. Materials and supplies records:	
(a) Records of materials and supplies on hand.	Permanently.
(b) Records and reports of materials and supplies received.	Permanently.
(c) Records and reports of materials and supplies issued.	Permanently.
(d) Records and reports of materials and supplies transferred from one department or division to another.	3 years.
(e) Requisitions and receipts for materials and supplies issued and receipts for materials and supplies returned, if summarized into records covered by items (b) and (c) above, except as provided for in item 18.	1 year.
52. Inventories of materials and supplies:	
(a) Inventories of materials and supplies on hand which directly support adjustments of plant and equipment accounts.	Permanently.
(b) Inventories of materials and supplies on hand which directly support adjustments of accounts other than plant and equipment (fixed capital) accounts, such as maintenance accounts and clearing accounts.	6 years.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
DISBURSEMENTS— <i>Concluded</i>	
52. Inventories of materials and supplies— <i>Concluded</i>	
(c) Stock cards, inventory cards, and other detail records pertaining to the taking of inventories if data thereon is transcribed to records covered by item (a) or (b) above.	3 years.
(d) Minor inventories of materials and supplies on hand, if not used for adjustment between accounts.	1 year.
53. Expenditures account of materials and supplies:	
(a) Records showing the detailed distribution of expenditures for materials and supplies charged to all accounts, including memoranda and memorandum recapitulation sheets.	Permanently.
(b) Work orders, job tickets, workmen's reports, and other papers covering the application of materials and supplies, if transcribed in detail to records covered in item (a) above, except as provided for in item 18 (e).	3 years.
(c) Records and reports of material recovered and returned to stock, if transcribed in detail to records covered in item (a) above.	3 years.
54. Claims:	
(a) Claims registers, card or book indexes, and other records in connection with the recording of overcharge, loss and damage, personal injury, fire, and other claims, except as provided for in item 34.	Permanently.
(b) All papers substantiating claims, whether such papers are attached to vouchers or filed separately (see item 45c), except as provided for in item 34.	Permanently.
(c) Records, reports, and other papers pertaining to the investigation of claims, when not necessary to support vouchers.	3 years.
55. Authorized expenses:	
Records, statements, and advices of authorized expenses, by divisions, districts, departments, offices, and otherwise.	Permanently.
OPERATIONS	
60. Contracts with subscribers and customers:	
(a) Contracts with subscribers, agents, and others, for telephone service.	3 years after cancellation.
(b) Contracts for private wires, time service, stock and other market reports, and similar matters; also applications, diagrams, and records pertaining to such contracts.	3 years after cancellation.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
OPERATIONS— <i>Continued</i>	
60. Contracts with subscribers and customers— <i>Concluded</i>	
(c) Contracts with subscribers and patrons for directory advertising.	1 year after cancellation.
(d) Contracts between wireless companies and ship-owners for wireless equipment and wireless service.	6 years after cancellation.
61. Telegrams and cablegrams:	
(a) Original filed telegraph and cable messages transmitted at public tariff rates, including day and night messages, day and night letters, money-transfer messages, stock and commercial news messages, deferred half-rate cablegrams, cable letters, and week-end cable letters; also press messages and Government messages. This item also covers the original transcript of messages received over telephones for transmission.	1 year.
NOTE—The furnishing of original filed messages to the United States Government in support of bills is not considered a destruction of records.	
(b) Tissue or carbon copies made at destination offices, of messages covered by item (a) above.	1 year.
(c) Original filed messages transmitted for transportation companies in compliance with terms of contracts; also tissue or carbon copies of such messages made at destination offices.	1 year.
NOTE—The furnishing of original filed messages to transportation companies in support of settlements under contracts is not considered a destruction of records.	
(d) Service messages relating to commercial messages, including tissue or carbon copies of such messages made at destination offices.	May be destroyed at option of company.
(e) Original filed messages transmitted free or at reduced rates for employees and others; also tissue or carbon copies of such messages made at destination offices.	3 years.
(f) Relay messages, not including those made at junction offices for transfer to other companies.	May be destroyed at option of company.
(g) Message tape and similar devices for transmitting messages.	May be destroyed at option of company.
(h) Stubs of, or carbon copies of, messages received over telephone.	May be destroyed at option of company.
62. Radiograms:	
(a) Original filed wireless telegraph messages, transmitted at public tariff rates; also tissue or carbon copies of such messages made at coast and ship destination stations.	15 months.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
<i>OPERATIONS—Continued</i>	
62. Radiograms— <i>Concluded</i>	
(b) Service message relating to commercial messages; also tissue or carbon copies of such messages made at coast and ship destination stations.	15 months.
(c) Original filed messages transmitted for ship-owners in compliance with terms of contracts (masters' service messages); also tissue or carbon copies of such messages made at coast and ship destination stations.	15 months.
(d) Original filed messages transmitted free or at reduced rates, other than those covered by item (c) above; also tissue or carbon copies of such messages made at coast and ship destination stations.	3 years.
63. Telephone toll tickets:	
(a) Telephone toll tickets and statements forming basis of charges to subscribers and others, after such charges have been paid or determined to be uncollectible.	6 months.
(b) Tickets and statements for check error purposes.	May be destroyed at option of company.
(c) Switching tickets for through calls.....	May be destroyed at option of company.
(d) Stubs of toll statements covering charges against customers.	May be destroyed at option of company.
(e) Appointment tickets for arranging telephone conversations.	May be destroyed at option of company.
64. Record of measured exchange service calls:	
(a) Summaries of daily usage and register readings, when carried to other records for retention.	1 year.
(b) Individual measured service tickets substantiating item (a) above.	May be destroyed at option of company.
65. Tariffs and other rate authorities:	
(a) Tariffs, rate sheets, division sheets, and circulars in which the company is interested relative to the transmission of messages and furnishing of facilities, in the general files of the traffic, commercial, or other department in which the complete official file is maintained.	6 years after expiration or cancellation.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
<i>OPERATIONS—Continued</i>	
65. Tariffs and other rate authorities— <i>Concluded</i>	
(b) Tariffs, rate sheets, division sheets, and circulars in other departments and at exchanges, branch offices, and agencies, if copies of the same issues of such tariffs, etc., are preserved in the general tariff files referred to in item (a) above.	May be destroyed at option of company after expiration or cancellation.
(c) Requests and receipts from managers and others for tariffs, rate sheets, division sheets, and circulars.	6 years after expiration of tariff, etc.
(d) Copies of concurrences filed with the State Public Utilities Commission.	6 years after cancellation.
(e) Statements, summaries, and memoranda pertaining to the establishment of a basis for pro-rating joint toll revenue.	6 years after cancellation or expiration of basis.
(f) Correspondence and working papers in connection with the making of rates and compilation of tariffs, rate sheets, division sheets, and circulars affecting the transmission of messages and furnishing of facilities.	6 years after cancellation of tariff, etc.
66. Franks and message passes and reduced-rate coupons:	
(a) Copies of orders on supply houses for printed forms of franks, etc.	6 years.
(b) Records of blank forms of franks, etc., received, distributed, and destroyed.	6 years.
(c) Requests, and copies of requests, for franks, etc.	6 years.
(d) Records of franks, etc., issued.....	6 years.
(e) Records of franks received from other companies.	6 years.
(f) Identification slips for franks, etc.....	3 years.
(g) Used franks, message passes, and coupons, if complete record of issue is maintained as provided in item (b) above.	6 months.
(h) Void, unused, and unissued franks, etc.....	1 year after current year.
(i) Reports and records of franks, etc., collected or honored, and of free messages handled.	3 years.
(j) Reports of reduced-rate messages sent or received.	3 years.
67. Telegraph and cable identification cards:	
(a) Records of identification cards issued.....	3 years.
(b) Returned and withdrawn identification cards.	1 year.
(c) Unused and unissued identification cards....	1 year after current year.
68. Transportation company passes:	
(a) Requests, and copies, for passes.....	3 years.
(b) Record of passes received from carriers.....	3 years.
(c) Record of pass identification forms issued...	3 years.
(d) Record of use made of passes.....	3 years.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
<i>OPERATIONS—Continued</i>	
69. Receiving and delivering telegrams and cablegrams:	
(a) Receivers' record of messages filed.....	1 year.
(b) Message delivery records.....	1 year.
(c) Messengers' delivery sheets.....	1 year.
(d) Operators' number sheets.....	May be destroyed at option of company.
70. Telegraph and cable office reports:	
(a) Monthly balance sheets and supporting papers.	6 years.
(b) Weekly and daily balance sheets when figures are combined on monthly or weekly balance sheets, respectively.	1 year.
(c) Weekly and daily balance sheets and supporting papers, when figures are not combined on monthly or weekly balance sheets, respectively.	6 years.
(d) Daily, weekly, or monthly statements of receipts and disbursements.	3 years.
(e) Statements of ledger balances.....	3 years.
(f) Reports of guaranteed and uncollected messages.	3 years.
(g) Reports of refunded messages.....	6 years.
71. Wireless station reports:	
(a) Coast and ship station abstracts of commercial messages accepted.	6 years.
(b) Coast and ship station abstracts of commercial messages delivered.	6 years.
(c) Coast and ship station abstracts of free messages accepted.	6 years.
(d) Coast and ship station abstracts of free messages delivered.	6 years.
(e) Coast station accounts current and supporting papers.	6 years.
(f) Ship station cash accounts and supporting papers.	6 years.
72. Messenger department records:	
Records and reports pertaining to messenger service, including records of location and use of call boxes, except records covered by item 30.	3 years.
73. Stock and commercial news records:	
All records and reports pertaining to stock and other market reports, sporting news, election returns, and similar items, other than records covered by item 30.	3 years.
74. Money transfer records:	
Records and reports pertaining to the transfer of money by telegraph or cable, except records covered by item 30.	3 years.

DISTRIBUTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
OPERATIONS— <i>Concluded</i>	
75. Canvassing records:	
(a) Prospect lists and notices, records, and reports of canvassing for telephone service.	May be destroyed at option of company.
(b) Applications for telephone service, references, and records of investigation of patrons and prospective subscribers.	3 years.
(c) Records and reports pertaining to the canvassing of telegraph and cable business.	3 years.
76. Complaints of service:	
Records and reports of complaints of service, when not necessary to support vouchers in settlement of claims.	3 years.
77. Service records:	
(a) Circuit assignments and reports of circuits working, interrupted, etc.	1 year.
(b) Trouble and inspection records and reports..	1 year.
(c) Performance records, such as traffic load reports, lost call reports, and delayed call reports.	1 year.
(d) Reports of telegraph test offices.....	1 year.
78. Records of telegraph and cable messages handled:	
(a) Monthly or periodical reports of number of messages handled.	6 years.
(b) Reports of unit cost of handling messages...	3 years.
(c) Message delay reports.....	1 year.
79. Miscellaneous records of telephone exchanges and branch offices:	
All records at telephone exchanges and branch offices not elsewhere provided for herein.	6 years.
80. Miscellaneous records of local telegraph and cable offices:	
All records at local telegraph and cable offices not elsewhere provided for herein.	6 years.
81. Miscellaneous records of wireless stations:	
All records of wireless stations (ship and coast) not elsewhere provided for herein.	6 years.
MISCELLANEOUS	
90. Telephone directories:	
(a) File copies of telephone directories of the company's issue, in the general file of the company.	3 years.
(b) Surplus and other copies of telephone directories, if copies of the same issues are preserved in the general file referred to in item (a) above.	May be destroyed at option of company.
(c) Summaries, data, and miscellaneous records incident to the preparation and issuance of directories.	May be destroyed at option of company.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—Continued	
91. Instructions to employees and others: (a) Books and circulars of instruction to employees and others, in the general file of the department in which the complete official file is maintained.	6 years.
(b) Surplus and other copies of books and circulars of instructions to employees and others, if copies of the same issues are preserved in the general file referred to in item (a) above.	May be destroyed at option of company.
92. Records of auxiliary and other operations: Records summarizing the results of operations other than telephone, telegraph, and cable operations.	6 years.
NOTE—Ledgers, journals, abstracts, reports, vouchers, tickets, etc., shall be retained for the same periods as are provided for similar documents elsewhere in these regulations.	
93. Reports to the State Public Utilities Commission of Illinois and other regulating bodies: (a) Annual financial, operating, and statistical reports (file copies), and supporting papers, except as provided for in item 97.	Permanently.
(b) Other reports and supporting papers.....	6 years.
NOTE—If figures for above-mentioned reports are assembled on memorandum sheets, such sheets constitute a part of the supporting papers and shall be retained accordingly.	
94. Benefit, hospital, and insurance departments: Records of employees' benefit, hospital, and insurance departments, other than records pertaining to the receipt and disbursement of funds.	1 year.
NOTE—The records pertaining to the receipt and disbursement of funds shall be retained for the same periods as are provided for similar records elsewhere in these regulations.	
95. Data on destruction of records: Written authorities and certificates of destruction, of accounts, records, and memoranda required by public authorities. (See pars. 9, 12, and 13, of these regulations.)	Permanently.
96. Records of employees: (a) Employee rosters, showing positions filled, attendance, and length of service.	3 years.
(b) Applications for employment, schedules of working hours, photographs and other identification records, and all other miscellaneous records pertaining to employees.	May be destroyed at option of company.
97. Statistics: (a) Statistical statements and summaries which affect the annual financial, operating, and statistical reports to the State Public Utilities Commission of Illinois and other regulating bodies covered by item 93 (a).	6 years.

DESTRUCTION OF RECORDS—*Continued*

Description of accounts, etc.	Period to be retained.
<i>MISCELLANEOUS—Continued</i>	
97. Statistics— <i>Concluded</i>	
(b) Statistical statements and summaries showing traffic, revenues, expenses, and other data, not covered by item (a) above.	6 years.
(c) Comparative statements of plant and equipment, revenues, expenses, etc.	6 years.
(d) Monthly or other periodical reports which have been transcribed to records covered by items (a), (b), or (c) above.	3 years.
(e) Working papers pertaining to items (a), (b), and (c) above.	1 year.
(f) Miscellaneous statements and summaries for administrative purposes only and not covered by the other subdivisions of this item.	May be destroyed at option of company.
98. Tabulating cards:	
Tabulating cards used in the compilation of statistics and other data, when the results are transcribed to other records covered by these regulations.	1 year.
99. Other miscellaneous records:	
(a) Receipts for records and papers temporarily removed from file, when records and papers have been returned.	May be destroyed at option of company.
(b) Passes to buildings or property of the company, surrendered upon use.	May be destroyed at option of company.
(c) Lunch tickets redeemed, after summary into accounting classification.	May be destroyed at option of company.
(d) Seals removed from subscribers' station and pay station coin boxes.	May be destroyed at option of company.
(e) Records of mileage and other transportation used.	May be destroyed at option of company.
100. Duplicate accounts, records, and memoranda:	
Duplicate copies of accounts, records, and memoranda listed in these regulations, if all information on such duplicates is contained on the original or other copies retained, and if such duplicates are not specifically provided for in these regulations. (See par. 17, p. 10.)	May be destroyed at option of company.
101. Correspondence:	
(a) Correspondence and records thereof relating to subjects listed in items 1 to 100, inclusive.	For the period prescribed for the item to which it relates.

DESTRUCTION OF RECORDS—*Concluded*

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—<i>Concluded</i> 101. Correspondence—<i>Concluded</i> (b) Stenographers' notebook and phonograph and other mechanical device records, if transcripts thereof are retained as provided for in item (a) above. (c) Extra copies of letters, etc., used for tracing or following up correspondence, if original or other copies are retained as provided for in item (a) above.	
	May be destroyed at option of company. May be destroyed at option of company.

APPENDIX

The following forms are suggested for the use of telephone, telegraph, and cable companies, but any other forms may be used, provided they show the information required by the regulations:

(A) Form of resolution of Board of Directors designating an officer to have general supervision over the destruction of accounts, records, and memoranda. (See par. 2, a, of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of Company, held at its office in.....on Resolved, That....., 191...:

"Resolved, That.....

(Title of officer or name and title)

be, and he is hereby, designated as the executive officer of this company to have general supervision over the destruction of accounts, records, and memoranda in accordance with the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies, effective on July 1, 1914, issued by the State Public Utilities Commission of Illinois.

I hereby certify that the above is a true and correct copy.

.....
(Name)

.....
(Title)

....., 191...

(B) Form of resolution of Board of Directors designating an officer to have supervision over the destruction of certain accounts, records, and memoranda. (See par. 2, b, of regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the Company, held at its office in.....on....., 191...:

"Resolved, That.....

(Title of officer or name and title)

be, and he hereby is, designated as the officer having supervision over the destruction of the accounts, records, and memoranda named below, the destruction of which is permitted by the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies, effective on July 1, 1914, issued by the State Public Utilities Commission of Illinois.

Form No.	Description	Period	Item No. in S. P. U. C. of Illinois Regulations
.....			
.....			
.....			

I hereby certify that the above is a true and correct copy.

.....
(Name)

.....
(Title)

....., 191...

(C) Form of resolution of Board of Directors naming a cremation committee for the destruction of canceled bonds, interest coupons, etc. (See par. 12 of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the
Company, held at its office in.....
 on....., 191....:

"Resolved, That pursuant to the Regulations to Govern the Destruction
 of Records of Telephone, Telegraph, and Cable Companies, effective on
 July 1, 1914, issued by the State Public Utilities Commission of Illinois, the
 board designates

(Titles of such persons, or names and titles)

to be a cremation committee to act in conjunction with the representatives
 of the trustees in the destruction of.....

(List of and description of documents to be destroyed)

I hereby certify that the above is a true and correct copy.

(Name)

(Title)

....., 191....

(D) Form of written authority for the destruction of certain accounts, records,
 and memoranda. (See par. 7, a, of the regulations.)

The.....Company,

Office of.....

....., 191....

In conformity with the authority conferred upon me by the Board of
 Directors, I hereby authorize and direct.....

(Name and title or occupation)

.....to destroy the accounts, records, and memoranda of
 this company listed below:

Form No.	Description	Period	Item No. in S. P. U. C. of Illinois Regulations
.....			
.....			
.....			
.....			

(Name)

(Title)

(E) Form of written authority of continuing effect for the destruction of
 accounts, records, and memoranda. (See par. 7, b, of the regulations.)

The.....Company,

Office of.....

....., 191....

In conformity with the authority conferred upon me by the Board of
 Directors, I hereby authorize and direct.....

(Name and title or occupation)

to destroy from time to time the accounts, records, and memoranda of this
 company in his custody, the destruction of which is permitted by the Regu-
 lations to Govern the Destruction of Records of Telephone, Telegraph, and
 Cable Companies, effective on July 1, 1914, issued by the State Public
 Utilities Commission of Illinois.

(Name)

(Title)

(F) Form of certificate of destruction. (See par. 10, a, of the regulations.)

The.....Company,
Office of.....
....., 191...

DEAR SIR: I hereby certify that I have this day destroyed the accounts, records, and memoranda listed below, pursuant to your authority dated, 191..., I further certify that no accounts, records, or memoranda other than those named have been destroyed therewith.

Form No.	Description	Period	Item No. in S. P. U. C. of Illinois Regulations
.....			
.....			
.....			

Yours truly,

.....
(Name)

.....
(Title or occupation)

(G) Form of cumulative certificate of destruction. (See par. 10, b, of the regulations.)

The.....Company,
Office of.....
....., 191...

DEAR SIR: I hereby certify that I have destroyed the accounts, records, and memoranda listed below, pursuant to your authority dated, 191... I further certify that no accounts, records, or memoranda other than those named have been destroyed therewith.

Form No.	Description	Period	Item No. in S. P. U. C. of Illinois Regulations	Date of Destruction
.....				
.....				
.....				

Yours truly,

.....
(Name)

.....
(Title or occupation)

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JUN 3 - 1919

BEFORE THE
STATE PUBLIC UTILITIES COMMISSION
OF THE STATE OF ILLINOIS

Conference Ruling

GENERAL ORDER

18

IN THE MATTER OF RATES, RULES AND
CLASSIFICATIONS OF TELEPHONE
SERVICE IN ILLINOIS.

~~NUMBER 13.~~

a. All free and reduced rate service is prohibited by the Act providing for the regulation of public utilities. Section 39, Article 4, of that Act reads as follows:

"No public utility, or any officer or agent thereof, or any person acting for or employed by it, shall directly or indirectly, by any device or means whatsoever, suffer or permit any corporation or person to obtain any service, commodity, or product at less than the rate or other charge then established and in force as shown by the schedules filed and in effect at the time. No person or corporation shall, directly or indirectly, by any device or means whatsoever, whether with or without the consent or connivance of a public utility or any of its officers, agents, or employees, seek to obtain or obtain any service, commodity, or product at less than the rate or other charge then established and in force therefor."

It follows, of course, that all free and reduced rate service now given to public offices and officers in the various municipalities is prohibited by the above, but it will not be the general policy of the Commission, on its own initiative, to inquire into the reasonableness of the terms and conditions of ordinances providing for compensation to municipalities in the way of telephone service, where the terms have been agreed upon between the municipalities of the State and the public utilities, prior to the taking effect of the Act creating this Commission.

b. The law prohibits free local service from public pay stations; it also prohibits free toll service for a part only of the subscribers of the

telephone company and not for all of the subscribers, similarly situated. It does not, however, prohibit telephone companies from furnishing free service to such of its employees as it must reach in order to provide adequate and efficient service to the public.

c. Where telephone service in railway stations may be reasonably required under the provisions of Section 49 of the State Public Utilities Law, railway companies should pay the regular business rate for such service. In railway stations at which the railway company cannot reasonably be expected to pay for a telephone, or where it already pays for one or more telephones, telephone companies may be permitted, if they so desire, to place a pay station telephone equipped with a coin collector. Under these conditions, all subscribers of the telephone company in question, can have communication with the railway station without additional charge, but messages sent from the station to a subscriber must be paid for.

At large railway stations where the convenience of the public requires it, and the volume of the business warrants it, telephone companies may be permitted to install public pay stations.

d. The classification of telephone subscribers into business and residence subscribers with higher rates for the former than for the latter is reasonable and permissible. (1) because of the greater cost of providing business service and (2) because it is a well established principle that a lower residence rate is necessary in order that a sufficiently large number of subscribers may be secured to make the telephone valuable to all users. An extension of this classification may be made so as to apply to churches, hospitals and other charitable institutions, provided that the two principles of cost and service to other subscribers are continually kept in view and, provided further, that such classification shall not apply to any institution supported by public taxation.

e. Where the place of business and the residence of a subscriber are in the same premises, and no telephone is installed in the place of business, the business rate should be charged for the telephone installed in the residence.

f. Every telephone company which offers business and residence rates should publish a separate and distinct rate for business telephones and for residence telephones, and a so-called combined rate for a business telephone and a residence telephone, which is less than the sum of the regularly published residence and business rates is unlawful.

g. It is lawful for telephone companies to furnish free toll service to their respective subscribers provided the same is given to all subscribers alike. In such cases the free toll service may be regarded as a part of the service which each company is providing for its subscribers.

h. Where special rates have been in effect under individual contracts, said rates shall be changed to conform to the regular schedule rates. Where one class of service is superseded by another class of service, it is lawful to collect that rate which the regular schedule provides for the class of service furnished.

i. It is lawful for telephone companies to offer discounts from the regular charge, on conditions of payment of the bill on or before a certain date, provided that such discount rules are strictly complied with, without discrimination.

j. In cases where the company provides special wiring or special apparatus to meet special conditions, it is lawful to collect a special installation charge to cover the additional expense incurred. An addition to the regular charge for the service shall not be imposed on account of special wiring or special apparatus which is properly chargeable only to the regular installation.

k. Telephones installed or used for short periods of time, such as telephones in temporary business places, summer cottages, political headquarters, etc., may justly be charged a higher rate than the proportionate charge of the regular annual rate for the respective class of service under the regular schedule.

l. A charge may be made for removing telephone from one address to another after the first installation and prior to the expiration of the term of the subscription or contract for service, provided that the amount of this charge shall be as nearly as possible the actual cost of performing the work.

It is therefore ordered, that all telephone companies doing business in the State of Illinois change their rates, rules and classifications, not at present in harmony with this ruling to conform with the same. Two months will be considered an adequate period of time within which to comply with the provisions of this order.

By order of the Commission this thirtieth day of July, 1914, dated at Springfield, Illinois.

R. V. PRATHER,
Acting Secretary.

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State
Public Utilities Commission
of Illinois

~~Conference Ruling~~

~~Number Fourteen~~

GENERAL ORDER 19

State Public Utilities Commission of Illinois

CONFERENCE RULING

In the Matter of Changes in }
Rates of Public Utilities. } Conference Ruling No. 14.

It is hereby ordered by the State Public Utilities Commission of Illinois that any change in "any rate or other charge or classifications or any rule, regulation, practice or contract relating to, or affecting any rate or other charge, classification or service, or any privilege or facility" which does not result in any increase in any rate or other charge of any public utility, may be made and shall become effective thirty (30) days after a schedule of the same shall have been filed with this Commission and posted in accordance with the terms of Sections 33 and 34 of an Act entitled "An Act to provide for the regulation of public utilities," approved June 30, 1913, and effective January 1, 1914.

Any such change may be made and become effective within thirty (30) days after the filing of any schedule by any public utility whenever the Commission shall so provide, by an order specifying (1) the change or changes to be made and (2) the time when the same shall take effect, and (3) the manner in which they shall be filed and published.

Any change made by a public utility in its regular rates, charges and classifications for service since July 1, 1913, whereby the rates, charges or classifications exceed those in effect on said date, are illegal unless the same have been consented to by this Commission and in case any public

utility has made a change in any rate, charge or classification whereby the same exceeds the regular rate, charge, or classification of such utility in force on July 1, 1913, such public utility is ordered and directed to return to the regular rate, charge or classification (but not to any discriminatory rate, charge or classification) which was in effect on July 1, 1913, and to continue such regular rate, charge and classification in force until this Commission shall have given its consent to increase the same.

When any rate or other charge shall be increased, or whenever any classification, contract, practice, rule or regulation shall be so changed as to result in any increase in any rate or other charge of any public utility, the same shall not become effective until it shall have been approved by this Commission.

Where any rate, charge or classification of any public utility in effect on July 1, 1913, is discriminatory, such public utility must forthwith abandon such discriminatory rate, charge or classification and hereafter conform to the provisions of an Act entitled "An Act to provide for the regulation of public utilities," approved June 30, 1913, and effective January 1, 1914, and particularly to Sections 37, 38 and 39 of Article IV of said Act.

Where any public utility doing business in this State is required by the terms of any franchise ordinance granted to it by a municipality to furnish service to such municipality in consideration of its franchise, such public utility shall observe such franchise requirements until otherwise ordered by this Commission. This Commission reserves the right to inquire into the reasonableness and sufficiency of any such franchise requirement and to disregard the same whenever the rates and charges of any such public utility shall be hereafter considered and determined by this Commission.

It is ordered that this Ruling be designated as Conference Ruling No. 14, and that the same be, and it is hereby substituted for Conference Ruling No. 7 of this Commission, which was approved March 27th, 1914, which Conference Ruling 7 is hereby repealed.

By order of the Commission this 17th day of September, 1914. Dated at Springfield, Illinois.

R. V. PRATHER,
Acting Secretary.



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STATE OF ILLINOIS
Public Utilities Commission

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P. J. LUCEY

R. V. PRATHER, *Secretary*

GENERAL ORDER 20

Rules Establishing Standards of Service for Gas and Electric
Utilities

[Printed by authority of the State of Illinois.]



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.

1918.
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STATE OF ILLINOIS

Public Utilities Commission

GENERAL ORDER 20

Rules Establishing Standards of Service for Gas and Electric Utilities in the State of Illinois.

PRELIMINARY.

I. Statutory.

The Illinois Public Utilities Law, Act of 1913, contains the following provisions:

§ 10. DEFINITIONS.—The term “service,” when used in this Act, is used in its broadest and most inclusive sense, and includes not only the use or accommodation afforded consumers or patrons, but also any product or commodity furnished by any public utility and the plant, equipment, apparatus, appliances, property and facilities employed by, or in connection with, any public utility in performing any service or in furnishing any product or commodity and devoted to the purposes in which such public utility is engaged and to the use and accommodation of the public.

§ 54. STANDARDS OF SERVICE.—The commission shall have power to ascertain, determine and fix for each kind of public utility suitable and convenient standard commercial units of service, product or commodity, which units shall be lawful units for the purposes of this Act; to ascertain, determine and fix adequate and serviceable standards for the measurement of quantity, quality, pressure, initial voltage or other condition pertaining to the performing of its service or to the furnishing of its product or commodity by any public utility, and to prescribe reasonable regulations for examining, measuring and testing such service, product or commodity, and to establish reasonable rules, regulations, specifications and standards to secure the accuracy of all meters and appliances for examining, measuring, or testing such service, product or commodity.

II. Authorization of Rules.

In accordance with the statutory provisions in § 54 above, the attached rules establishing standards for gas and electric service have been prepared, approved by the commission and become effective on November 1, 1914.

III. Application of Rules.

These rules shall apply to any public utility defined as such by the Illinois Public Utilities Commission Law, which is now or hereafter may be engaged in the production, sale or distribution

of gas or electricity and which comes under the jurisdiction of the commission.

IV. Saving Clause.

The adoption of these rules shall in no way preclude the commission from altering or amending the same, in whole or in part, or from requiring any other or additional service, equipment, facility or standard, either upon complaint or upon its own motion, or upon the application of any utility; and, furthermore, these rules shall in no way relieve any utility from any of its duties under the laws of this State.

If any utility has been supplying or is under contract to supply a quality of service of greater value to the consumer than that which these rules require, no reduction in such quality of service shall be made by the utility before a determination by the commission of the proper rate to be charged the consumer for the lower grade of service. Such a rate shall, in general, be based upon the cost of furnishing the grade of service required by these rules.

V. Definitions.

The word "utility," used in these rules, shall be construed to mean public utility.

The word "commission," used in these rules, shall be construed to mean the State Public Utilities Commission of Illinois.

The word "consumer," used in these rules, shall be construed to mean any person, firm or corporation supplied by any utility with gas or electricity.

GENERAL SERVICE RULES.

Rule 1. Records and Reports.

All records required by these rules shall be preserved for at least three years after they are made. Such records shall be kept within the State, at an office or offices of the utility located in the territory served by it, and shall be open for examination by the commission or its representative. Each utility shall notify the commission of the office or offices at which the various classes of records are kept and shall file with the commission such reports as the commission may from time to time require.

Rule 2. Testing Facilities.

(a) Each utility shall, unless specifically excused by the commission, provide such laboratory, meter-testing shop and other equipment and facilities as may be necessary to make the tests required by these rules or other orders of the commission. The apparatus and equipment so provided shall be at all times available for the inspection or use of any member or authorized representative of the commission.

(b) Each utility shall make such tests as are prescribed under these rules with such frequency and in such manner and at such places as may be approved by the commission.

Rule 3. Request Tests.

Each utility furnishing metered service shall make a test of the accuracy of any meter, upon written request by a consumer: Provided, first, that the meter in question has not been tested by the utility or by the commission within six months previous to such request; and second, that the consumer will agree to accept the result of the test made by the utility as determining the basis for settling the difference claimed. No charge shall be made to the consumer for any such test. A report, giving the result of every such test, shall be made to the consumer.

Rule 4. Adjustment of Bills for Meter Error.

If on any test of a service meter, either by the utility or by the commission, such meter shall be found to have a percentage of error greater than that allowed in Rule 11 (c) for gas meters, or Rule 22 (e) for watt-hour meters, the following provisions for the adjustment of bills shall be observed:

(a) **FAST METERS.**—If the meter is faster than allowable, the utility shall refund to the consumer a percentage of the amount of his bills for the six months previous to the test or for the time the meter was installed, not exceeding six months, corresponding to the percentage of error of the meter. No part of a minimum, service or demand charge need be refunded.

(b) **SLOW METERS.**—If the meter is found not to register or to run slow, the utility may render a bill to the consumer for the estimated consumption during the preceding six months, not covered by bills previously rendered, but such action shall be taken only in cases of substantial importance where the utility is not at fault for allowing the incorrect meter to be in service.

Rule 5. Records of Tests and of Meters.

(a) **SERVICE TEST RECORD.**—A complete record of the quality and condition of service shall be kept by each utility. The record so kept shall contain complete information concerning each test, including the date and hour when and the place where the test was made, the name of the inspector conducting the test, the result of the test and such other information as may be required by these rules, or as the commission may from time to time direct, or as the utility making the test may deem desirable.

(b) **METER TEST RECORD.**—Whenever any service meter is tested, the original test record shall be preserved containing the information necessary for identifying the meter, the reason for making the test, the reading of the meter upon removal from service and the result of the test, together with all data taken at the time of the test in sufficiently complete form to permit the convenient checking of the methods employed and the calculations.

(c) **METER RECORD.**—A record shall also be kept, numerically arranged, giving for each meter owned or used by any utility, the date of purchase, its identification, and the repairs and tests to which it has been subjected, with dates and general results of all tests.

(d) **TABULATION OF METER TESTS.**—Monthly and annual tabulations of the results of all meter tests shall be made, arranged according to types of meters and intervals of test.

Rule 6. Meter Readings on Bills.

Bills rendered periodically to consumers for metered service shall show the readings of the meter at the beginning and end of the period for which the bill is rendered, the number and kinds of units of service supplied, the dates of the meter readings and the price per unit of service. On all bills which are computed on any other basis than a definite charge per unit of service, the other factors used in computing the bill shall be clearly stated so that the amount may be readily computed from the information appearing upon the bill.

Rule 7. Complaints.

Each utility shall make a written acknowledgment to consumers of the receipt of all complaints; shall make a full and prompt investigation of all such complaints, and shall keep a record which shall show the name and address of the complainant, the date and nature of the complaint, and the adjustment or disposal thereof.

Rule 8. Interruptions of Service.

Each utility shall make all reasonable efforts to eliminate interruptions of service and when such interruptions occur shall endeavor to re-establish service with the shortest possible delay. Whenever the service is interrupted for the purpose of working on the distribution system or the station equipment, this shall be done at a time which will cause the least inconvenience to consumers and those most seriously affected by such interruption shall, if possible, be notified in advance.

SPECIAL GAS SERVICE RULES.

Rule 9. Definition of a Cubic Foot of Gas.

For testing purposes, a cubic foot of gas shall be taken to be the amount of gas in a volume of one cubic foot when saturated with water vapor, at sixty degrees Fahrenheit, and at a pressure of thirty inches of mercury.

For purposes of measurement to a consumer, a cubic foot of gas shall be the amount of gas in a volume of one cubic foot under the conditions existing in such consumer's meter as and where installed; provided consumer's meter shall not be set so close to any source of artificial heat as to subject them to a temperature exceeding seventy-five degrees Fahrenheit.

Rule 10. Meter Testing Equipment.

Each utility furnishing metered gas service shall own an approved meter prover of not less than five cubic feet capacity, and shall maintain the same in proper adjustment to register the accuracy of the meters to within one-half per cent ($\frac{1}{2}\%$). The meter prover shall be so placed as to be shielded from excessive tempera-

ture variations and shall be equipped with suitable thermometers and other necessary accessories.

The accuracy of all provers and methods of operating same may be established from time to time by a representative of the commission. All alterations, accidents or repairs which might affect the accuracy of a prover or the method of operating same shall be promptly reported in writing to the commission.

Rule 11. Gas Meter Accuracy.

(a) METHOD OF TESTING.—All tests to determine the accuracy of registration of a gas service meter shall be made with a suitable meter prover. At least two test runs shall be made on each meter, the results of which shall agree with each other within one-half per cent ($\frac{1}{2}\%$).

(b) INSTALLATION TEST.—Every gas service meter, whether new, repaired, or removed from service for any cause, when installed for the use of any consumer shall be in good order and shall have been adjusted to be not more than one per cent (1%) in error when passing gas at six (6) cubic feet per hour per rated light capacity. Each such meter shall be marked by the utility testing it with the date of the last test made on that meter.

(c) ALLOWABLE ERROR.—Whenever a meter is tested to determine the accuracy with which it has been registering in service, it may be considered as correct if found not more than two per cent (2%) in error, and no adjustment of charges shall be entailed unless the error is greater than this amount.

(d) PREPAYMENT METERS.—No utility shall use prepayment meters geared or set so as to cause a rate or amount higher than would be paid if a standard meter was in use, unless the consent of the commission is first obtained in writing.

Rule 12. Periodic Tests of Gas Meters.

No gas service meter hereafter installed shall be allowed to remain in service more than five years from the time when last tested without being re-tested, as specified in Rule 10, and if necessary readjusted to be correct within one per cent (1%) before being set for use.

During each period of twelve months after these rules take effect, until all meters now in service shall have been tested, each gas utility shall remove and test not less than twenty per cent of all meters now in service, those longest in service being removed first.

Rule 13. Referee Tests.

Upon written application to the commission by a consumer a test will be made of said consumer's meter, as soon as practicable, by an inspector employed by the commission. The application for such test shall be accompanied by a remittance of the amount fixed below as the fee for such test. If the meter is found to be more than two per cent (2%) fast, this fee shall be paid to the consumer by the utility.

The fees for referee meter tests are:

Not exceeding ten lights capacity, each.....	\$2.00
Exceeding ten lights, but not exceeding forty-five lights capacity, each.....	4.00
Exceeding forty-five lights capacity, each.....	8.00

This rule shall not interfere with the practice of a utility in its tests of gas service meters, except that in the event of a written application to the commission by a consumer for a referee test the utility shall not remove or interfere with said meter without the consent previously given in writing of the consumer.

Rule 14. Calorimeter Equipment.

Each utility whose gas output exceeds twenty million cubic feet per year shall equip itself with a complete standard calorimeter outfit of a type approved by the commission and shall test the heating value of gas supplied, using methods of test in accordance with the best practice. The heating value of manufactured gas shall be determined on at least three days each week and of natural gas at least three times a year.

Rule 15. Heating Value.

Each utility furnishing manufactured gas shall supply gas which at any point at least one mile from the plant, and tested in the place where it is consumed, shall have a monthly average total heating value of not less than 565 British thermal units per cubic foot, and at no time shall the total heating value of the gas at such point be less than 530 British thermal units per cubic foot.

To arrive at the monthly average total heating value, the results of all tests made on any one day shall be averaged and the average of all such daily averages shall be taken as the monthly average.

Provided, further, that in case gas is carried by mains at five pounds pressure or over per square inch, there shall be an allowance in the service of such high pressure district of 35 British thermal units per cubic foot in the monthly average, and the minimum heating value shall not fall below 520 British thermal units per cubic foot. No utility shall lower its present standard heating value without first obtaining in writing the consent of the commission.

Rule 16. Purity of Gas.

(a) **HYDROGEN SULPHIDE.**—Manufactured gas distributed in this State shall not contain more than one grain of hydrogen sulphide per hundred cubic feet. Any test approved by the commission may be used for the determination of hydrogen sulphide. This purity requirement will be considered as satisfied if a strip of white filter paper, recently moistened with a solution of 100 grains of lead acetate in 100 cubic centimeters of water, be exposed to the gas for one and one-half minutes in an apparatus previously purged through which the gas is flowing at the rate of approximately five cubic feet per hour, the gas not impinging directly from a jet upon

the test paper, and after this exposure the test paper be found not distinctly darker than a second paper freshly moistened with the solution and not exposed to the gas. Test papers shall be kept for one year by a safe and secure method, and shall be available to the commission if and when desired in that period.

(b) **TOTAL SULPHUR.**—Manufactured gas distributed in this State shall not contain more than thirty grains of total sulphur per hundred cubic feet.

(c) **TESTS OF GAS PURITY.**—Each utility supplying manufactured gas shall, for the purposes of record, daily test the gas leaving its holders for the presence of hydrogen sulphide in the manner specified.

Each utility supplying manufactured gas whose sales exceed fifty million cubic feet of gas per year shall provide and maintain such approved apparatus and facilities as are necessary for the determination of total sulphur; and each such utility shall at least once a week determine and put on record the amount of total sulphur in the gas distributed by it.

Rule 17. Pressure of Gas.

(a) **PRESSURE VARIATION.**—The pressure of gas supplied by any utility, as measured at the outlet of any consumer's meter, shall not be less than two inches nor more than eight inches of water pressure except where greater pressure is specified and provided for in the contract between the utility and the consumer, and provided there be no unfair and unreasonable discrimination or preferences. Within said limits the daily variation of pressure at the outlet of any one meter on the system shall never be greater than one hundred per cent of the minimum pressure at that outlet, provided that variations in pressure entirely beyond the control of the utility shall not be considered as a violation of this rule.

(b) **PRESSURE SURVEYS.**—Each gas utility shall provide itself with one or more portable graphic recording pressure gauges and shall make frequent measurements of the gas pressure and of the pressure variation throughout the system.

Rule 18. Record of Interruptions.

Each utility shall keep a record of all interruptions to service on its entire system or on any portion thereof, which record shall contain the time, cause if known, extent and duration of the interruption.

Rule 19. Extension of Mains.

(a) **DEFINITIONS.**—For the purpose of this rule, a high pressure system shall be taken to mean one in which the gas is carried at a pressure of two pounds or over per square inch to the consumer's premises where a service governor is installed to obtain a reduced pressure on such premises. A low pressure system shall mean a system in which the consumer's service is connected directly to a main carrying less than two pounds per square inch water pressure.

(b) **FREE EXTENSIONS.**—Each utility shall upon written request for service by a prospective consumer, or a group of prospective consumers located in the same neighborhood, make free of charge a street main extension necessary to give service, provided that the length of the entire extension is not greater than that obtained by allowing 100 feet per consumer for a low pressure system and 200 feet per consumer for a high pressure system.

(c) **EXTENSIONS ABOVE FREE LIMIT.**—If the main extension required in order to furnish service at any point within the corporate limits of any city or village, or for any adjacent suburb of a city or village, is greater than the free extension specified above, such an extension shall be made under the following conditions: The utility may require a deposit of the cost of the extension above the free limit and shall, in such a case, refund an amount equal to the cost of the free main extension for each additional consumer whose service shall be taken off of the entire extension within a period of ten years from the making of such an extension, but at no time shall the rebate made exceed the original deposit. If the extension is of such length and the prospective business which may be developed by it is so meager as to make it doubtful whether the business from the extension would ever pay a fair return on the investment, the facts shall be reported to the commission for investigation and determination as to the reasonableness of such extension.

This rule shall not be construed as prohibiting any utility from making free extensions of lengths greater than above specified, or from providing a method of return of deposits for extensions more favorable to consumers, so long as no discrimination is practiced between consumers whose service requirements are similar.

(d) **CONTRACT FOR SERVICE.**—Utilities will not be required to make street main extensions as described in this rule unless those served by such extension shall contract to use the service for at least one year.

SPECIAL ELECTRIC SERVICE RULES.

Rule 20. Meter Testing Equipment.

(a) **WORKING STANDARDS.**—Each utility furnishing metered electric service shall provide for and have available, suitable and adequate facilities for testing its service watt-hour meters. These facilities shall be satisfactory to and approved by the commission and shall, in general, include a test bench fitted with the necessary apparatus and such working standards as are needed. Such working standards will consist of portable indicating instruments and watt-hour meters known as "rotating standards." Working standards shall be calibrated periodically by reference to secondary standards of known accuracy and shall either be maintained accurate to within one-half per cent ($\frac{1}{2}\%$) or the proper correction be applied to their readings.

(b) **SECONDARY STANDARDS.**—Secondary standards of some approved type shall be owned and maintained by each utility having more than one thousand meters in service. Utilities not required to possess such secondary standards shall have their working standards tested and calibrated in any properly equipped laboratory of recognized standing.

(c) **CHECK METERS.**—Utilities not required to possess secondary standards shall make the following provision for checking their rotating standards: For each kind (alternating or continuous current) of rotating standard a check meter of suitable type and capacity shall be provided and the rotating standards shall be checked thereby at least once a week while in service. Such check meter may be of the service type and shall be mounted permanently on the test bench. These meters shall be adjusted and sealed by an inspector of the commission and shall be considered the reference standard for the utility. If this check shows the standard to be in error, it shall be calibrated in some laboratory of recognized standing.

(d) **CALIBRATION CARDS.**—Each working or secondary standard shall be at all times accompanied by a certificate, signed by the proper authority, giving the date it was last calibrated and the corrections to be applied.

Rule 21. Meters—Method of Determining Average Error.

The average error of a service watt-hour meter shall be determined as follows: The error at light load—here defined as approximately ten per cent (10%) of the rated capacity of the meter—shall be determined by taking the average of at least two errors, determined from as many separate tests on the same light load, which errors must agree within one-half per cent ($\frac{1}{2}\%$). The test runs shall be at least thirty seconds long.

In the same manner the error at heavy load—here defined as a load of approximately seventy-five per cent (75%) of the rated capacity of the meter—shall be determined.

The average error of the meter shall then be determined by taking the average of the error at light load and the error at heavy load, proper account being taken of the sign of these two errors: Provided, that where the consumer's connected load does not equal seventy-five per cent (75%) of the rated capacity of the meter, the full connected load may be considered as heavy load for the purpose of test.

Rule 22. Meter Accuracy.

(a) **CREEPING.**—No watt-hour meter which registers on "no load" when the applied voltage is less than one hundred and ten per cent (110%) of standard service voltage shall be placed in service or allowed to remain in service.

(b) **INSPECTION AND TEST BEFORE INSTALLATION.**—No watt-hour meter shall be placed in service which is in any way mechanically defective or which has incorrect constants or which has not

been tested for accuracy of measurement and adjusted, if necessary, to meet these requirements:

Average error not over 2%.

Error at heavy load not over 1%.

Error at light load not over 4%.

(c) **TEST FOR CORRECT LAGGING.**—Alternating current service watt-hour meters, which are to be used on circuits supplying inductive load shall also be tested before installation at one hundred per cent (100%) of rated current at fifty per cent (50%) lagging power factor, and, if necessary, adjusted so that the error will not be more than two per cent (2%).

(d) **ADJUSTMENT AFTER TEST.**—Whenever a test made by the utility or by the commission on a service watt-hour meter connected in its permanent position in place of service shows that the average error is greater than that specified above, the meter shall be adjusted to bring the average error within the specified limits.

(e) **ALLOWABLE ERROR.**—A service watt-hour meter having an average error of not more than four per cent (4%) may be considered as correct and no adjustment of charges shall be entailed by such an error.

Rule 23. Meters—Installation Tests.

(a) Each watt-hour meter shall be checked for correct connection, proper mechanical condition, suitability of location and accuracy of measurement in its permanent position in place of service within sixty days after installation.

(b) Meters operating on inductive circuits shall be tested on the connected load under conditions approximating as nearly as may be to heavy and light loads, as defined in Rule 21, and shall be adjusted, if necessary, so that the average error will not be more than two per cent (2%).

(c) Meters installed with instrument transformers or shunts must be tested jointly with the transformers or shunts; otherwise the ratio of transformation of the transformers or the calibration of the shunts must be determined at least once every five years.

Rule 24. Meters—Periodic Tests.

Each watt-hour meter shall be tested according to the following schedule while connected in its permanent position in place of service:

(a) Two and three-wire commutating type and mercury type meters, up to and including fifty (50) amperes rated capacity of meter element, shall be tested at least once every eighteen (18) months.

(b) Two and three-wire commutating type and mercury type meters of over fifty (50) amperes rated capacity of meter element, shall be tested at least once every twelve (12) months.

(c) Two and three-wire single phase induction type meters, up to and including twenty-five (25) amperes rated capacity of meter element, shall be tested at least once every thirty (30) months.

(d) Two and three-wire single phase induction type meters of over twenty-five (25) amperes rated capacity of meter element, shall be tested at least once every twenty-four (24) months.

(e) Self-contained polyphase meters, up to and including fifty (50) kw. rated capacity, shall be tested at least once every eighteen (18) months.

(f) Self-contained polyphase meters of over fifty (50) kw. rated capacity shall be tested at least once every twelve (12) months.

(g) Polyphase meters, connected through current transformers or current and potential transformers, to circuits up to and including fifty (50) kw. rated capacity, shall be tested at least once every twenty-four (24) months.

(h) Polyphase meters, connected through current transformers, or current and potential transformers, to circuits of over fifty (50) kw. rated capacity, shall be tested at least once every eighteen (18) months.

Rule 25. Referee Test.

Any service watt-hour meter will be tested by an inspector employed by the commission upon written application by the consumer. For such a test a fee shall be forwarded to the commission by the consumer when making application, which fee shall be refunded to the consumer by the utility if the meter be found more than four per cent (4%) fast, the average error in measurement being calculated as specified in Rule 21.

The schedule of fees for referee tests of watt-hour meters is as follows:

- | | |
|---|--------|
| (a) For continuous current and single phase meters operating on 600 volts or less, up to and including twenty-five (25) amperes rated capacity of the meter element, each..... | \$2.00 |
| (b) For each additional fifty (50) amperes or fraction thereof | .50 |
| (c) For single phase meters above 600 volts, and for polyphase meters, with or without instrument transformers, up to and including twenty-five (25) kw. rated capacity of the circuit..... | 3.00 |
| (d) For each additional twenty-five (25) kw. rated capacity, or fraction thereof..... | 3.00 |

Rule 26. Voltage Variation.

Each utility supplying electrical energy from a constant potential system shall adopt a standard service voltage for each locality supplied from such system, the suitability and adequacy of which voltage may be determined at any time by the commission, and every reasonable effort shall be made by the use of proper equipment and operation to maintain such voltage practically constant at all times during which service is supplied. For service rendered under a lighting contract, or primarily for lighting purposes, the variations of voltage as measured at each consumer's cutout shall

not exceed five per cent (5%), plus or minus, of the standard service voltage for that locality, for a longer period than one minute at each instance, at any time during which service is supplied. For service rendered under a power contract, or primarily for power purposes, voltage variations as measured at the service terminals shall not exceed ten per cent (10%), plus or minus, of the standard service voltage for that locality, for a longer period than one minute at each instance.

Variations of voltage in excess of those specified above, caused by the operations of the consumer in violation of his contract or the rules of the utility, or from causes beyond the control of the utility, shall not be considered a violation of this rule.

Rule 27. Voltage Surveys and Records.

Each utility shall provide itself with one or more portable indicating voltmeters, and each utility serving more than 250 consumers shall have one or more portable graphic recording voltmeters, these instruments to be of an approved type and having a range suited to the voltage supplied. Each utility shall make a sufficient number of voltage surveys to indicate the service furnished from each transformer and feeder and to satisfy the commission of its compliance with the voltage requirements, and those having graphic voltmeters shall keep at least one of these instruments in continuous service at the plant, office or some consumer's premises.

Rule 28. Standard Frequency.

Each utility supplying alternating current shall adopt a standard frequency, the suitability of which may be determined by the commission, and shall maintain this frequency within five per cent (5%), plus or minus, of standard at all times during which service is supplied: Provided, however, that momentary variations of frequency of more than five per cent (5%), which are clearly due to no lack of proper equipment or reasonable care on the part of the utility, shall not be considered a violation of this rule.

Rule 29. Station Records.

Each utility shall keep a station record, which shall show: The time of starting and shutting down all generating units; the time of starting and disconnecting all street lighting circuits; the readings of such instruments at each generating station and at such intervals as are necessary to determine the character of the load; all interruptions to service affecting the busbars or distribution system, with the time, duration, extent and the cause, when known, of the interruption. An interruption is here defined, for the purpose of record only, as the interval of time during which the voltage falls below fifty per cent (50%) of the standard voltage.

Rule 30. Grounding of Secondaries.

The rules contained in the current edition of the National Electrical Code regarding the grounding of secondaries shall be observed in all new construction. Each utility shall adopt a plan

whereby existing construction shall be made to conform to the rules as expeditiously as possible.

Rule 31. Extension of Lines.

(a) **FREE EXTENSIONS.**—Each utility shall upon written request for service by a prospective consumer, or a group of prospective consumers located in the same neighborhood, make free of charge a line extension necessary to give service and furnish free service connection; provided, that such line extension does not require more than twice as many poles at standard spacing as there are individual applicants.

(b) **EXTENSIONS ABOVE FREE LIMIT.**—If the line extension required in order to furnish service at any point within the corporate limits of any city or village, or for any adjacent suburb of a city or village, is greater than the free extension specified above, such an extension shall be made under the following conditions: The utility may require a deposit of the cost of the extension above the free limit and shall, in such a case, refund an amount equal to the cost of the free main extension for each additional consumer whose service shall be taken off of the entire extension within a period of ten years from the making of such an extension, but at no time shall the rebate made exceed the original deposit. If the extension is of such length and the prospective business which may be developed by it is so meager as to make it doubtful whether the business from the extension would ever pay a fair return on the investment, the facts shall be reported to the commission for investigation and determination as to the reasonableness of such extension.

This rule shall not be construed as prohibiting any utility from making free extensions of lengths greater than above specified, or from providing a method of return of deposits for extensions more favorable to consumers, so long as no discrimination is practiced between consumers whose service requirements are similar.

(c) **CONTRACT FOR SERVICE.**—Utilities will not be required to make line extensions as described in this rule unless those to be served by such extensions shall contract to use the service for at least one year.

By order of the Commission, this 24th day of September, 1914
Dated at Springfield, Illinois.

[SEAL]

R. V. PRATHER,
Acting Secretary.

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PUBLIC UTILITIES COMMISSION

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AMENDMENT TO
GENERAL ORDER 20

In the Matter of an Amendment to Rules 19 and 31 of Rules
Establishing Standards of Service for Gas and
Electric Utilities.



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STATE OF ILLINOIS.
PUBLIC UTILITIES COMMISSION.

AMENDMENT TO GENERAL ORDER 20.

In the Matter of an Amendment to Rules 19 and 31 of Rules
Establishing Standards of Service for Gas and Electric Utilities
in the State of Illinois.

SHAW, *Commissioner*:

On September 24, 1914, the Commission promulgated General Order 20 entitled "Rules Establishing Standards of Service for Gas and Electric Utilities in the State of Illinois." These rules, among other things, provided under Rules 19 and 31 as follows:

Rule 19. Extension of Mains.

(a) **DEFINITIONS.**—For the purpose of this rule, a high pressure system shall be taken to mean one in which the gas is carried at a pressure of two pounds or over per square inch to the consumer's premises where a service governor is installed to obtain a reduced pressure on such premises. A low pressure system shall mean a system in which the consumer's service is connected directly to a main carrying less than two pounds per square inch water pressure.

(b) **FREE EXTENSIONS.**—Each utility shall upon written request for service by a prospective consumer, or a group of prospective consumers located in the same neighborhood, make free of charge a street main extension necessary to give service, provided that the length of the entire extension is not greater than that obtained by allowing 100 feet per consumer for a low pressure system and 200 feet per consumer for a high pressure system.

(c) **EXTENSIONS ABOVE FREE LIMIT.**—If the main extension required in order to furnish service at any point within the corporate limits of any city or village, or for any adjacent suburb of a city or village, is greater than the free extension specified above, such an extension shall be made under the following conditions: The utility may require a deposit of the cost of the extension above the free limit and shall, in such a case, refund an amount equal to the cost of the free main extension for each additional consumer whose service shall be taken off of the entire extension within a period of ten years from the making of such an extension, but at no time shall the rebate made exceed the original deposit. If the extension is of such length and the prospective business which may be developed by it is so meager as to make it doubtful whether the business from the extension would ever pay a fair return on the investment, the facts shall be reported to the Commission for investigation and determination as to the reasonableness of such extension.

This rule shall not be construed as prohibiting any utility from making free extensions of lengths greater than above specified, or from providing a method of return of deposits for extensions more favorable to consumers, so long as no discrimination is practiced between consumers whose service requirements are similar.

(d) **CONTRACT FOR SERVICE.**—Utilities will not be required to make street main extensions as described in this rule unless those served by such extension shall contract to use the service for at least one year.

Rule 31. Extension of Lines.

(a) **FREE EXTENSIONS.**—Each utility shall upon written request for service by a prospective consumer, or a group of prospective consumers located in the same neighborhood, make free of charge a line extension necessary to give service and furnish free service connection; provided, that such line extension does not require more than twice as many poles at standard spacing as there are individual applicants.

(b) **EXTENSIONS ABOVE FREE LIMIT.**—If the line extension required in order to furnish service at any point within the corporate limits of any city or village, or for any adjacent suburb of a city or village, is greater than the free extension specified above, such an extension shall be made under the following conditions: The utility may require a deposit of the cost of the extension above the free limit and shall, in such a case, refund an amount equal to the cost of the free main extension for each additional consumer whose service shall be taken off of the entire extension within a period of ten years from the making of such an extension, but at no time shall the rebate made exceed the original deposit. If the extension is of such length and the prospective business which may be developed by it is meager as to make it doubtful whether the business from the extension would ever pay a fair return on the investment, the facts shall be reported to the Commission for investigation and determination as to the reasonableness of such extension.

This rule shall not be construed as prohibiting any utility from making free extensions of lengths greater than above specified, or from providing a method of return of deposits for extensions more favorable to consumers, so long as no discrimination is practiced between consumers whose service requirements are similar.

(c) **CONTRACT FOR SERVICE.**—Utilities will not be required to make line extensions as described in this rule unless those to be served by such extension shall contract to use the service for at least one year.

Recently several gas and electric utilities in various sections of the State have applied to the Commission for a suspension of Rules 19 and 31, and in these several cases hearings have been held at which the utilities, the municipalities served, and the consumers receiving service have been represented. The cases referred to particularly appear on the Commission's docket as numbers 7504, 7505 and 7263, 7659, 7713, 7734, 7735, 7649, 7756, 7961, and 7962, involving respect-

ively the Commonwealth Edison Company, the Public Service Company of Northern Illinois, the Springfield Gas and Electric Company, the Quincy Gas, Electric and Heating Company, the Central Illinois Public Service Company, the Central Illinois Utilities Company, the Central Illinois Light Company, the Illinois Northern Utilities Company, the East St. Louis Light and Power Company, and the Alton Gas and Electric Company.

From the testimony taken at these hearings, it appears that while Rules 19 and 31 of the Commission's General Order 20 were just and reasonable at the time of their adoption, during recent months conditions as regards the rendering of electric and gas utility service, and particularly as regards the extension of these services to serve new consumers, have been materially changed. These altered conditions have been largely caused by the war in which the United States is at present engaged and have been directly brought about by the increased demand for capital with its attendant higher rates of interest, and the increased cost of the materials and labor necessary for making extensions to the properties of gas and electric public utilities. It appears that, due to the demands and requirements of the Government in its prosecution of the war, extensions of utility service should be limited to those which are reasonably necessary.

In view of these facts as brought forth in testimony before the Commission, which appear to be State-wide in their influence and basing its action upon the general premises as brought forth in the Commission's orders in the cases hereinbefore mentioned, the Commission finds that Rules 19 and 31 of its General Order 20 should be modified as hereinafter set forth, and that the proposed modified rules should become effective as hereinafter provided.

The Commission regards the conditions which make necessary the change of these rules as temporary in character and anticipates that as conditions become more normal following the war a return to the rules as originally promulgated will be desirable, subject, however, to such modifications as circumstances and conditions at that time show to be reasonable.

IT IS THEREFORE ORDERED that Rules 19 and 31 of the Commission's General Order 20 issued on September 24, 1914, be, and the same are hereby modified to read as follows:

Rule 19. Extension of Gas Mains.

(a) DEFINITIONS.—For the purpose of this rule, a high pressure system shall be taken to mean one in which the gas is carried at a pressure of two pounds or over per square inch to the consumer's premises where a service governor is installed to obtain a reduced pressure on such premises. A low pressure system shall mean a sys-

tem in which the consumer's service is connected directly to a main carrying less than two pounds per square inch water pressure.

A "free extension" as used in this rule shall consist of a street main extension whose entire length is not greater than that obtained by allowing 100 feet per consumer for a low pressure system and 200 feet per consumer for a high pressure system.

(b) DEPOSITS REQUIRED FROM PROSPECTIVE CONSUMERS.—Gas utilities shall require a deposit from applicants for gas service in cases where the rendering of such service would require extensions of the street gas mains. Such a deposit shall be required in the amount of the cost of such construction, but such cost shall not include any amount for gas meters or for gas service connections except as such connections may have been regularly charged for heretofore in accordance with the rules and practices of each individual utility as filed with this Commission. Service shall be rendered to any consumer complying with these deposit conditions unless an individual case is of such a character that it appears that the revenues anticipated from the extension will not provide at the expiration of five (5) years an adequate return upon its cost.

(c) REPAYMENT OF DEPOSITS.—Repayment of the deposits collected shall be made in monthly amounts of not less than twenty-five (25) per cent of the net bills for service. Such monthly repayments shall be initiated with the first bills for service rendered. The practice of the utilities as regards the repayment of deposits collected for construction which is in excess of the "free extension" defined hereinabove shall not be changed.

The Commission reserves the right to order the repayment to consumers of the then existing balances of deposits collected representing the cost of the free extensions at such time as the Commission may hereafter designate.

(d) PAYMENT OF INTEREST UPON DEPOSITS.—Interest at the rate of five (5) per cent per annum shall be paid upon those portions of the deposits currently held by the utilities which are represented by the cost of a "free extension" as defined hereinabove until such time as the repayment shall have amounted to the total cost of such "free extension." In computing the interest due, in order to avoid the complication of interest computations on varying amounts, such interest after repayments have been started, may be computed over the entire remaining period upon one-half of the gross amount which is to be repaid.

(e) ADDITIONAL CONSUMERS.—In case within ten (10) years from the date of installation of the extension, additional consumers are to be served from an extension which has been made under these rules and for which a deposit has been collected in excess of the cost of the "free extension," then such additional consumers shall each be required to make a deposit in the amount of the cost of a "free extension" and the deposits made by such additional consumers shall immediately be paid to the consumers who made the original deposit and applied to the extinguishment of the same. When the deposits so collected from such additional consumers shall have amounted to the

cost of that portion of the extension which was in excess of the "free extension" then no further deposit shall be collected from additional consumers desiring service from this extension.

(f). **CONTRACT FOR SERVICE.**—Utilities will not be required to make extensions as provided in these rules unless those served by such extension shall contract to use the service for at least one (1) year.

Rule 31. Extension of Electric Distribution Lines.

(a) **DEFINITIONS.**—The term "free extension" as used herein shall be considered to mean such an extension of the distribution lines of the utility as shall be equivalent in cost to an extension of two poles together with wires and other appurtenances of the general character of construction used by the utility.

(b) **REQUIREMENT OF DEPOSITS.**—Electric utilities shall require deposits from applicants for electric service in cases where the rendering of such service will require extension of the utilities' distribution circuits. Such deposits shall be required in the amount of the cost of such construction but such cost shall not include any amount for distribution transformers, for service connections of ordinary lengths extending from the pole lines or conduits to the consumers' house wiring, nor for consumers' meters. Service shall be rendered to any consumer complying with these deposit conditions unless an individual case is of such a character that it appears that the revenues anticipated from the extension will not provide at the expiration of five (5) years an adequate return upon its cost.

(c) **REPAYMENT OF DEPOSITS.**—Repayment of the deposits collected shall be made in monthly amounts of not less than twenty-five (25) per cent of the net bills for service. In the case of extensions for electric power service, these monthly repayments shall be initiated at such a time as the Commission may hereafter designate, and in the case of extensions for electric lighting service, such monthly repayments shall be initiated with the first bills for service rendered. Consumers of power service with incidental lighting, for the purposes of the rules herein prescribed, shall be considered as power consumers.

The Commission reserves the right to order the repayment to consumers on the then existing balances of deposits collected which represent the cost of the "free extensions" as hereinabove defined, at such a time as the Commission may hereafter designate.

(d) **PAYMENT OF INTEREST.**—Interest at the rate of five (5) per cent per annum shall be paid upon those portions of the deposits currently held by the petitioners which represent the cost of a "free extension" as hereinabove defined until such time as the repayments shall have amounted to the total of such deposits. In computing the interest due, in order to avoid the complication of interest computations on varying amounts, such interest after repayments have been started, may be computed over the entire remaining period upon one-half of the gross amount which is to be repaid.

The practices of the petitioners as regards the repayment of deposits collected for construction which is in excess of the "free extension" as hereinabove defined, shall not be changed provided that any repayment of such excess deposits in accordance with the previous

practices of the petitioners need not be initiated until the deposits represented by the costs of the "free extensions" shall have been entirely repaid.

(e) **ADDITIONAL CONSUMERS.**—In case, within ten (10) years of the date the extension is constructed, additional consumers are to be served from an extension which has been made under these rules and for which a deposit has been collected in excess of the cost of the "free extension," then each such additional consumer shall be required to make a deposit in the amount of the cost of the "free extension" and the deposits made by such additional consumers shall immediately be paid to the consumers who made the original deposit and applied to the extinguishment of the same. When the deposits so collected from additional consumers shall have amounted to the cost of that portion of the extension which was in excess of the "free extension" then no further deposits shall be collected from additional consumers desiring service from this extension.

(f) The provisions of this order are not applicable to street lighting service which may be the subject of contractual agreement between the utility and municipality in which service is rendered.

(g) **CONTRACT FOR SERVICE.**—Utilities will not be required to make line extensions as described in this rule to lighting consumers unless such consumers shall contract to use the service for a period of at least one (1) year; and utilities will not be required to make line extensions for rendering service to power consumers unless such consumers shall contract to use the service for a period of at least five (5) years.

IT IS FURTHER ORDERED that the rules herein prescribed shall become effective from the date hereof.

The Commission retains jurisdiction in this matter and reserves the right to make such further investigations and enter such further orders from time to time as may be just and reasonable.

By order of the Commission, at Springfield, Illinois, this 1st day of May, 1918.

R. V. PRATHIER, *Secretary*.

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STATE OF ILLINOIS

PUBLIC UTILITIES COMMISSION

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R. ALLAN STEPHENS, *Secretary*

**SECOND AMENDMENT TO
GENERAL ORDER 20**

Re-Establishing Rules 19 and 31 as Promulgated in Rules Establishing Standards of Service for Gas and Electric Utilities, Adopted September 24, 1914.



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STATE OF ILLINOIS.
PUBLIC UTILITIES COMMISSION.

SECOND AMENDMENT TO GENERAL ORDER 20.

In the Matter of an Amendment to Rules 19 and 31 of Rules Establishing Standards of Service for Gas and Electric Utilities in the State of Illinois.

In the matter of the application of the Commonwealth Edison Company, Public Service Company of Northern Illinois, Peoples Gas Light and Coke Company, Citizens Light Company, Decatur Railway and Light Company, Galesburg Railway Lighting and Power Company, Madison County Light and Power Company, Urbana and Champaign Railway Gas and Electric Company, Clinton Gas and Electric Company, Danville Street Railway and Light Company, Jacksonville Railway and Light Company, Cairo City Gas Company, Central Illinois Light Company, Springfield Gas and Electric Company, Quincy Gas, Electric and Heating Company, Central Illinois Public Service Company, Central Illinois Utilities Company, Illinois Northern Utilities Company, Rockford Electric Company, Alton Gas and Electric Company, East St. Louis Light and Power Company, Bloomington and Normal Railway and Light Company, Clinton Gas and Electric Company, Decatur Railway and Light Company, Danville Street Railway and Light Company, Citizens Lighting Company, Northern Illinois Light and Traction Company, Galesburg Railway, Lighting and Power Company, Consumers Water and Lighting Company of Marseilles, Jacksonville Railway and Light Company, Madison County Light and Power Company, Cairo Electric and Traction Company, Monticello Electric Light Company, Urbana and Champaign Railway Gas and Electric Company, for modification of Rules 19 and 31 of the Commission's General Order 20 establishing standards of service for gas and electric utilities.

7504, 7505, 7263, 7953, 8057, 7649, 7659, 7713, 7734, 7735, 7756, 7836, 7961,
7962, 8051.

SHAW, Commissioner:

At sundry dates various utilities in the State of Illinois operating gas and electric utility properties, filed with the Commission applications praying for relief from the requirements of Rules 19 and 31 of the Commission's General Order 20, establishing standards of service for gas and electric utilities. Pursuant to these applications and after public hearing, orders were entered as follows:

Docket 7504, in re—Commonwealth Edison Company.

Order entered March 19, 1918.

First Supplemental Order entered April 16, 1918.

Docket 7505, in re—Public Service Company of Northern Illinois.

Order entered March 19, 1918.

First Supplemental Order entered April 16, 1918.

Docket 7263, in re—Public Service Company of Northern Illinois.

Order entered April 2, 1918.

First Supplemental Order entered April 17, 1918.

Supplemental Order entered May 22, 1918.

Docket 7953, in re—Peoples Gas Light and Coke Company.

Order entered April 17, 1918.

Vacating Order entered May 22, 1918.

Docket 8057, in re—Citizens Light Company, Decatur Railway and Light Company, Galesburg Railway Lighting and Power Company, Madison County Light and Power Company, Urbana and Champaign Railway, Gas and Electric Company, Clinton Gas and Electric Company, Danville Street Railway and Light Company, Jacksonville Railway and Light Company, Cairo City Gas Company.

Dismissal Order entered May 14, 1918.

Docket 7649, in re—Central Illinois Light Company.

Order entered April 16, 1918.

1st Supplemental Order entered May 1, 1918.

2nd Supplemental Order entered July 1, 1918.

Order entered October 29, 1918.

Docket 7659 in re—Springfield Gas and Electric Company.

Order entered April 16, 1918.

Docket 7713, in re—Quincy Gas, Electric and Heating Company.

Order entered April 16, 1918.

Docket 7734, in re—Central Illinois Public Service Company.

Order entered April 29, 1918.

Docket 7735, in re—Central Illinois Utilities Company.

Order entered April 29, 1918.

Docket 7756, in re—Illinois Northern Utilities Company.

Order entered April 29, 1918.

Docket 7836 in re—Rockford Electric Company.

Dismissal Order entered June 17, 1918.

Docket 7961, in re—Alton Gas and Electric Company.

Dismissal Order entered May 14, 1918.

Docket 7962, in re—East St. Louis Light and Power Company.

Dismissal Order entered May 14, 1918.

Docket 8051, in re—Bloomington and Normal Railway and Light Company, Clinton Gas and Electric Company, Decatur Railway and Light Company, Danville Street Railway and Light Company, Citizens Lighting Company, Northern Illinois Light and Traction Company, Galesburg Railway Lighting and Power Company, Consumers Water and Light Company of Marseilles, Jacksonville Railway and Light Company, Madison County Light and Power Company, Cairo Electric and Traction Company, Monticello Electric Light Company, Urbana and Champaign Railway Gas and Electric Company.

Dismissal Order entered May 14, 1918.

The orders entered were substantially similar and modified the existing provisions of General Order 20 as applying to the applicants by requiring as an emergency measure that prospective consumers of gas and electric service who required extensions of the company's electric distribution circuits or gas mains, should deposit with the utilities the

costs of such extensions, which deposits should be repaid in the case of gas consumers and electric lighting consumers at the rate of 25 per cent of each monthly bill for such portions of the deposit as covered the extensions previously required as free extensions, and in the case of electric power consumers that such a deposit should be held subject to further order of the Commission. The orders entered in the above cases applied only to the petitions presented therein relating to the individual companies represented.

On May 1, 1918, the Commission entered an order amending Rules 19 and 31, of the Commission's General Order 20 applicable to all gas and electric utilities in the State of Illinois. At the time of the entry of this order all of the petitions presented to the Commission relative to this matter had not been acted upon, and in various cases as above indicated, orders of dismissal were entered since the subject matter of the petition had been covered by the general amendment to General Order 20.

Subsequent to the signing of the armistice which terminated the conflict upon which the Nation had been engaged, it appeared that some of the necessities leading to the amendment previously ordered had been removed, more particularly those necessities which related to the conservation of material and labor for war purposes. The Commission therefore, upon its own motion, docketed these cases for further hearing. This further hearing was held at the offices of the Commission in Chicago on January 14, 1919. At this hearing the various applicants herein were represented and their respective attitudes as to a modification of these rules were there stated. The general attitude of these petitioners appeared to be that while the costs of material and labor had not been materially reduced, such reductions might be anticipated. Under these conditions it would appear that the interests of the State would be best served by a policy of return to pre-war conditions as regards the solicitation for new business and the extension of the systems of the electric and gas utilities of the State to meet the growing demands of the communities which they serve.

There are at present in the hands of the utilities sums of money which have been deposited by the consumers during 1918 for the securing of extensions of electric distribution circuits and gas mains. It is contemplated that these amounts should be returned to the consumers within suitable periods of time so as not to work serious financial injury to the utilities, and the order hereinafter will contain provisions covering such returns.

The Commission having considered the testimony hereinbefore presented, and the conditions at present existing, and being fully advised in the premises, finds that all amendments heretofore granted in the above entitled proceedings, and the general amendment to General Order 20 providing revised regulations for the extensions of gas mains and electric circuits, should be cancelled, and that hereafter electric utilities and gas utilities should make extensions of their distribution systems in accordance with the provisions of General Order 20 as entered on September 24, 1914, subject to the conditions hereinafter set forth.

IT IS THEREFORE ORDERED that all amendments to Rules 19 and 31 of the Commission's General Order 20 establishing standards of

service for gas and electric utilities in the State of Illinois, including the amendments made upon application of the parties herein and the general amendment, be, and they are hereby, cancelled as of March 1, 1919, and that from and after March 1, 1919, all electric utilities and gas utilities in the State of Illinois shall make extensions to their distribution systems in accordance with the rules of the Commission promulgated in General Order 20 as of September 24, 1914.

IT IS FURTHER ORDERED that the amounts of all deposits for extensions of gas mains and extensions of electric distribution systems which were made to cover construction coming within the limits of the free extensions as provided by Rules 19 and 31 of the Commission's General Order 20, shall be refunded to the consumers making such deposits at the rate of 25 per cent of each net monthly bill for service rendered, provided, that the total amount of deposits covering such free extensions shall be refunded to the consumers within one year from the date of this order or, at the option of the utility, these refunds may be made by means which will be more favorable to the consumer than those hereinabove set forth.

Until such refunds are completely effected interest shall be paid on the portions of the deposits currently held by the petitioner which represent the cost of free extension, all as set forth in the amended Rules 19d and 31d of General Order 20 issued on May 1, 1918.

By order of the Commission, at Springfield, Illinois, this fourth day of February, 1919.

(Signed) R. ALLAN STEPHENS, *Secretary*.

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State Public Utilities Commission
of Illinois

JAMES E. QUAN, *Chairman;*

WALTER A. SHAW,

O. P. THOMPSON,

FRANK H. FUNK,

RICHARD YATES.

EVERETT JENNINGS, *Counsel.*

R. V. PRATHER, *Acting Secretary.*

GENERAL ORDER 21

CONFERENCE RULING NO. 16

In the Matter of filing of Time Tables, of posting Notices of Changes in times of arrival and departure of regular passenger trains and the discontinuance of any passenger train; also in the matter of a change in location or an abandonment of any depot or station building, and the abandonment of an agency at any depot.

BEFORE THE

State Public Utilities Commission

of Illinois

CONFERENCE RULING NO. 16

It is hereby ordered that each railroad corporation operating between points in the State of Illinois, shall hereafter file with this Commission three (3) copies of its working time schedules, in so far as the same affect the movements of passenger trains within the State of Illinois, and all changes therein and amendments thereto, at least five (5) days before their effective date.

It is further ordered that when any change is made by a railroad corporation in the time of arrival or departure of a regular passenger train, or when any regular passenger train is to be discontinued, such information shall be posted by such railroad corporation in a conspicuous place in each station affected by the change, where an agent is maintained, at least five (5) days before such change or changes become effective.

It is further ordered that before any railroad corporation shall move or abandon any depot or station building, or abandon an agency at any station, or discontinue any regular passenger train, said railroad company shall file a statement of such contemplated changes with this Commission at least ten (10) days before their effective date.

By order of the Commission this 3d day of December, 1914, dated at Springfield, Illinois.

R. V. PRATHER,
Acting Secretary.

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STATE PUBLIC

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OF

JUN 9 - 1917

ILLINOIS



GENERAL ORDER 22

(Replacing Conference Ruling 17)

Rules Prescribing Minimum Clearances Applicable to
Tracks, Structures, Fixtures and Other Appurtenances
of "Railroads" and "Street Railroads"

Adopted by the Commission and Effective February 14, 1917

STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS

WILLIAM L. O'CONNELL, *Chairman.*

OWEN P. THOMPSON.

WALTER A. SHAW.

RICHARD YATES.

FRANK H. FUNK.

R. V. PRATHER, *Secretary.*

J. H. PRIOR, *Chief Engineer.*



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.

1917.

**BEFORE THE STATE PUBLIC UTILITIES COMMISSION
OF ILLINOIS.**

IN THE MATTER OF THE PETITION OF THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY ET AL. PRAYING THE COMMISSION FOR A MODIFICA- TION OF CONFERENCE RULING No. 17, RELATING TO CLEARANCES.	}	4153.
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SHAW, *Commissioner*:

This is a petition filed by the Atchison, Topeka & Santa Fe Railway Company and twenty-one (21) other railroads doing business in the State of Illinois, praying the Commission for a modification of Conference Ruling No. 17, relating to clearances, which was adopted by this Commission on February 19, 1915. These rules required all railroads and street railroads to adhere to certain minimum overhead and side clearances connected with the construction and reconstruction of tracks, on and after their adoption.

All interested parties having been duly notified, and this cause coming on for hearing, it was the contention of the petitioners, supported by evidence, that the requirements contained in Conference Ruling No. 17 were unreasonable in that the cost of construction would be materially increased, the number of tracks which could be constructed on a one hundred (100) feet right-of-way would be reduced about 8 per cent, and that the specified minimum clearances in the rules were greater than necessary from the viewpoint of safety. Many witnesses for the railroads who were shown to be men of practical experience covering many years of service, testified that side clearances of seven (7) feet from the face of a building to the center of an adjoining track, or where the tracks were constructed with thirteen (13) feet centers, are ample from the viewpoint of safety. None of these witnesses knew of any accident which occurred in yards where tracks were constructed with thirteen (13) feet track centers, or where the overhead clearances were twenty-one (21) feet above the top of rail.

Witnesses testifying as representatives of the various railroad brotherhoods, objected to any modification in the rules, but so far as the record discloses, it would seem to the Commission that no evidence was given which would entirely controvert that given by witnesses for the petitioners.

The main purposes of adopting rules relating to clearances was to prevent accidents to employees and other persons. The hearing in this case has given the Commission data and information which it did not have when the rules in Conference Ruling No. 17 were adopted.

While it believes that there should be a modification of these rules, it does not believe in the extreme views presented by either side; and the Commission having given due consideration to the evidence and briefs presented with respect to a modification of Conference Ruling No. 17, and being fully advised in the premises:

ORDER.

IT IS THEREFORE ORDERED that the rules relating to clearances on railroads and street railroads known as Conference Ruling No. 17, approved and adopted by this Commission on the 19th day of February A. D. 1915, be, and the same are hereby declared null and void, and in lieu thereof the following rules entitled "Rules Prescribing Minimum Clearances Applicable to Tracks, Structures, Fixtures, and other Appurtenances of 'Railroads' and 'Street Railroads'" shall be, and the same are hereby substituted as the rules prescribing minimum clearances applicable to the construction and reconstruction of tracks, structures, fixtures, and other appurtenances of "railroads" and "street railroads" as set forth in the said rules, and made a part of this order.

IT IS FURTHER ORDERED that the said rules shall become effective on and after the date hereof.

By order of the Commission at Springfield, Illinois, this 14th day of February, 1917.

(Signed)

R. V. PRATIER, *Secretary*.

GENERAL ORDER 22.

Rules prescribing minimum clearances applicable to tracks, structures, fixtures and other appurtenances of "railroads" and "street railroads."

SCOPE.

The rules which follow prescribe minimum track centers, and minimum lateral and overhead clearances applicable to tracks, structures, fixtures and other appurtenances of "railroads" and "street railroads." It is the intent and purpose of these rules that the minimum clearances herein specified shall apply to all new construction, the reconstruction of bridges forming supports of tracks, the reconstruction of bridges and other structures spanning tracks, and the reconstruction of buildings and other structures adjoining tracks of "railroads" and "street railroads," on and after the date of the adoption of these rules by this Commission, provided no railroad shall be required to change the track centers of existing tracks.

Nothing in these rules shall be construed as prohibiting any "railroads" or "street railroads" from constructing tracks, structures, fixtures and other appurtenances with clearances greater than those specified in the adopted rules.

"RAILROADS"—STEAM TYPE.

TRACK CENTERS.

101. Main Tracks.

(a) The distance from the center line of one main track to the center line of an adjoining main track, both given up wholly to passenger service, shall be not less than thirteen (13) feet.

(b) The distance from the center line of one main track to the center line of an adjoining main track, over which freight cars or trains are handled on one or both tracks, shall be not less than thirteen (13) feet six (6) inches.

102. Tracks Adjoining Main Tracks.

(a) Except as hereinafter specified with reference to ladder tracks, the distance from the center line of any main track to the center line of any adjoining subsidiary track shall be not less than fifteen (15) feet.

(b) The distance from the center line of any main track to the center line of any adjoining ladder track in which switches are operated mechanically, shall be not less than fifteen (15) feet; in ladder tracks where switches are not operated mechanically, seventeen (17) feet.

103. Subsidiary Passenger Tracks.

(a) Except as otherwise specified, all passenger tracks of a subsidiary character shall have track centers not less than thirteen (13) feet.

(b) *Ladder Tracks.* The distance from the center line of any passenger track of subsidiary character to the center line of any adjoining ladder track where the switches are operated mechanically, shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

(c) *Parallel Ladder Tracks.* The distance from center to center of two adjoining ladder tracks where the switches are operated mechanically, shall be not less than seventeen (17) feet; where the switches are not operated mechanically, not less than nineteen (19) feet.

(d) Any pair of tracks given up wholly to passenger service, and leading from main tracks into a passenger terminal, or any other pair of tracks over which passenger cars only are handled, may be constructed with track centers less than thirteen (13) feet, provided the track centers on the opposite sides of any such pair of tracks are not less than thirteen (13) feet, or where the face of any building or other structure does not encroach upon the lateral clearance lines specified for such tracks; and provided further, that this rule does not apply to main tracks.

104. Subsidiary Freight Tracks.

(a) Except as otherwise specified, all freight tracks of a subsidiary character shall have track centers not less than thirteen (13) feet six (6) inches.

(b) *Ladder Tracks.* The distance from the center line of any freight track of subsidiary character to the center line of any adjoining ladder track where the switches are operated mechanically, shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

(c) *Parallel Ladder Tracks.* The distance from center to center of two adjoining ladder tracks where the switches are operated mechanically, shall be not less than seventeen (17) feet; where the switches are not operated mechanically, not less than nineteen (19) feet.

(d) *Team Tracks.* Any two adjoining tracks commonly known as team tracks, with a driveway on one side, or both sides of any such pair of tracks, may be constructed with track centers less than thirteen (13) feet six (6) inches. In the case of any such pair of tracks with a driveway on one side only, the track centers on the opposite side of any such pair of tracks must be not less than thirteen (13) feet six (6) inches; or in the case of buildings and other structures, such buildings and other structures must not encroach upon the lateral clearance line specified for tracks of that character.

(e) *Tracks with a Freight Loading Platform on one side.* Any system of two or more tracks given up purposely for loading and unloading of freight to and from a high platform on one side of such

system of tracks, with a lateral clearance of less than eight (8) feet from the face or edge of such platform to the center line of adjoining track, located adjacent to, removed from, or inside of freight houses, warehouses, and buildings of a similar character, may have track centers less than thirteen (13) feet six (6) inches; provided, the track centers on the opposite side of any such system of tracks is not less than thirteen (13) feet six (6) inches; or where the face of any building or other structure is not less than eight (8) feet from the center line of adjoining track.

(f) *Tracks with Freight Loading Platforms on each side.* Any system of two or more tracks given up purposely for loading and unloading of freight to and from high platforms located on each side of any such system of tracks, with a lateral clearance of less than eight (8) feet from the face or edge of such platform to the center line of adjoining tracks, located adjacent to, removed from, or inside of any freight house, warehouse and buildings of a similar character, must be constructed with track centers as follows:

Thirteen (13) feet six (6) inches when the system is composed of two tracks.

When the system is composed of more than two tracks, there must be at least one space between tracks with track centers not less than thirteen (13) feet six (6) inches.

LATERAL CLEARANCES.

Bridges Supporting Tracks.

105. Main Tracks and Subsidiary Freight Tracks.

The lateral clearances of all bridges carrying main tracks and subsidiary freight tracks shall be as follows: Beginning at a point which is twenty-one (21) feet three (3) inches above the top of rail and four (4) feet laterally distant from the center line of track, the side clearance line shall extend downward at an angle to a point which is fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; from a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track, the side clearance line shall extend downward to a point four (4) feet above the top of rail and eight (8) feet laterally distant from the center line of track, from which point the lateral clearance line shall extend downward at an angle to a point at the base of rail which is five (5) feet laterally distant from the center line of track.

106. Subsidiary Passenger Tracks.

The lateral clearance of all bridges carrying subsidiary passenger tracks shall be as follows: Beginning at a point which is seven (7) feet six (6) inches laterally distant from the center line of track which intersects a predetermined point in the overhead clearance line as may be permitted by these rules for this character of tracks, the side clearance line shall extend downward to a point four (4) feet above the top of rail and seven (7) feet six (6) inches laterally distant from the center line of track; from a point seven (7) feet six (6) inches laterally distant from the center line of track and four (4) feet above the

top of rail, the side clearance line shall extend downward at an angle to a point at the base of rail which is five (5) feet laterally distant from the center line of track.

Buildings and Miscellaneous Structures.

107. Main Tracks and Freight Tracks.

Except as otherwise specified in these rules, the lateral clearances between all main tracks and subsidiary freight tracks and adjoining buildings and other structures shall be as follows: Beginning at a point which is twenty-one (21) feet six (6) inches above the top of rail and four (4) feet laterally distant from the center line of track, the side clearance line shall extend downward at an angle to a point which is fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; from a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track, the side clearance line shall extend downward to a point at the base of rail which is eight (8) feet laterally distant from the center line of track.

108. Subsidiary Passenger Tracks.

Except as otherwise specified in these rules, the lateral clearance between all subsidiary passenger tracks and adjoining buildings and other structures shall be seven (7) feet six (6) inches from the face of such buildings or structures to the center line of adjoining track, except in the case of tracks within the limits of a passenger terminal where the lateral clearance shall be not less than seven (7) feet.

109. Tracks—High Freight Platforms.

High platforms for loading and unloading of freight to and from cars on subsidiary freight tracks may have lateral clearances less than eight (8) feet. In such cases the lateral clearance shall be not less than five (5) feet six (6) inches nor more than five (5) feet nine (9) inches from the edge or face of the platform to the center line of adjoining track.

110. Tracks—High Passenger Platforms.

High passenger platforms, the tops of which are level with the tops of passenger cars ~~may~~ be maintained adjacent to tracks given up wholly to passenger service, with a lateral clearance less than eight (8) feet from the face or edge of such platform to the center line of adjoining track, provided the passenger coaches are equipped with platform gates and kept closed while the train is in motion. *floors*

111. Tracks—Low Passenger Platforms.

Low passenger platforms which do not exceed a height of eight (8) inches above the top of rail, shall be maintained with a lateral clearance of not less than five (5) feet one (1) inch from the edge of such platform to the center line of adjoining track; and platforms which do not exceed a height of four (4) inches above the top of rail shall be maintained with a side clearance of not less than four (4) feet six (6) inches from the edge of such platform to the center line of adjoining track.

112. Tracks—Low Switch Stands, Dwarf Signals, Signal Apparatus, etc.

Low switch stands not exceeding two (2) feet ten (10) inches in height, dwarf interlocking signals not exceeding two (2) feet eight (8) inches in height, interlocking switch machines, pipe lines and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guardrails of whatever character, may be constructed and maintained between tracks where necessary, or adjacent to tracks, even though such appurtenances fall within the side clearance lines specified in Sections Nos. 105 to 111, inclusive.

113. Tracks—Switch Stands.

(a) *Main Tracks.* Main track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have a lateral clearance not less than eight (8) feet from the center line of adjoining track to the nearest part of the switch stand above its base; and not less than eight (8) feet three (3) inches when the switch stand exceeds four (4) feet in height.

(b) *Subsidiary Freight Tracks.* Switch stands located in subsidiary freight tracks exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have a lateral clearance not less than seven (7) feet six (6) inches from the center line of adjoining track to the nearest part of the switch stand above its base; and not less than eight (8) feet when the switch stand exceeds four (4) feet in height.

(c) *Subsidiary Passenger Tracks.* Switch stands located in subsidiary passenger tracks exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have a lateral clearance not less than seven (7) feet from the center line of adjoining track to the nearest part of the switch stand above its base; and not less than seven (7) feet six (6) inches when the switch stand exceeds four (4) feet in height.

114. Tracks—Pen Stocks and Water Tanks.

(a) *Pen Stocks.* The distance from the nearest face of a pen stock to the center line of any adjoining main track or passing track shall be not less than eight (8) feet three (3) inches; adjoining subsidiary freight tracks other than passing tracks, eight (8) feet; and adjoining subsidiary passenger tracks other than passing tracks, seven (7) feet six (6) inches.

(b) *Water Tanks.* Between the top of rail and fifteen (15) feet above, the distance from nearest face of a water tank to the center line of any adjoining track shall be not less than nine (9) feet.

115. Tracks—Semaphore Signals.

The distance from the nearest face of a semaphore signal post above its base, to the center line of any adjoining main track shall be not less than eight (8) feet six (6) inches. In respect to other tracks, the lateral clearance shall be not less than the specified distances for the particular tracks referred to in Sections 105, 106, 107 and 108.

116. Tracks—Trolley Pole Lines.

(See Section 216.)

117. Tracks—Whistle Posts, Crossing Gates, etc.

The face of all whistle posts, mile posts, the supporting posts for signal bridges, whipcords, crossing gates, highway crossing bells and every other form of sign, signal or device not specifically mentioned in these rules, shall be not less than nine (9) feet from the center line of adjoining tracks.

118. Tracks—Fences.

Wherever it is necessary to maintain fences at passenger stations between tracks given up primarily to passenger service, in order to guard the public from danger, it will be permissible under these rules to maintain such fences, provided they are not more than four (4) feet six (6) inches in height above the base of rail.

119. Tracks—Building Material and Supplies.

No building material nor supplies of any kind shall be piled adjacent to any main track with a lateral clearance less than nine (9) feet from the center line of such track; and not less than eight (8) feet six (6) inches from the center line of all other tracks.

120. Tracks—Mail Cranes.

Plans of mail cranes and other mail catching and delivering devices showing lateral clearances shall be submitted to this Commission for approval before such devices are constructed or reconstructed.

OVERHEAD CLEARANCES.

121. Electric Circuits.

The overhead clearances of all electric circuits crossing tracks must conform with the requirements specified in General Order No. 30, and amendments thereof as may be in force and adopted by this Commission.

122. Bridges and Other Structures.

(a) *Main Tracks and Subsidiary Freight Tracks.* Except as otherwise specified, the overhead clearances of all through truss bridges and other structures giving support to all main tracks and subsidiary freight tracks shall be not less than twenty-one (21) feet three (3) inches above the top of rail for a lateral distance of four (4) feet two (2) inches from the center line of track; from a point four (4) feet two (2) inches laterally distant from the center line of track, and twenty-one (21) feet three (3) inches above the top of rail, the overhead clearance line shall extend downward at an angle to points which are eight (8) feet laterally distant from the center line of track and fifteen (15) feet above the top of rail.

(b) *Main Tracks and Subsidiary Freight Tracks.* Except as otherwise specified, the overhead clearances of all bridges and other structures spanning main tracks and subsidiary freight tracks shall be not less than twenty-one (21) feet six (6) inches above the top of rail for a lateral distance of four (4) feet from the center line of

track; from a point four (4) feet laterally distant from the center line of track and twenty-one (21) feet six (6) inches above the top of rail, the clearance line shall extend downward at an angle to points which are eight (8) feet laterally distant from the center line of track, and fifteen (15) feet above the top of rail.

(c) *Subsidiary Passenger Tracks.* The overhead clearances of tracks at passenger stations, in coach yards, and other tracks on which passenger equipment only is handled (main tracks excepted), may be less than twenty-one (21) feet six (6) inches.

123. Overhead Loading Platforms.

All tracks of the railroad company, except main tracks, passing tracks, ladder tracks, and other tracks in an open thoroughfare, overhead loading platforms spanning tracks over which freight cars are handled for icing and other loading purposes, may have an overhead clearance less than twenty-one (21) feet six (6) inches, when such platforms or structures are so constructed as to open upward or outward by means of counterweights or other devices, so that there shall be not less than the minimum overhead clearance specified in Rule No. 122 (b) at times when cars are being switched over such tracks.

124. Awnings and Canopies.

(a) *Main Tracks.* All awnings and canopies spanning main tracks or other tracks in an open thoroughfare, or supported at the sides of such tracks, must have the full overhead clearance specified in Rule No. 122 (b).

(b) *Tracks at Passenger Terminals, etc.* Awnings and canopies spanning tracks at passenger terminals, in coach yards, and other tracks over which passenger equipment only is handled, or supported at the sides of such tracks, may have overhead clearances less than those specified in Rule No. 122 (b).

(c) *Tracks at Freight Houses and Platforms of Railroad Companies.* Awnings and canopies at freight houses and freight loading platforms, the property of the railroad company, may be constructed with a minimum overhead clearance of fifteen (15) feet, provided such obstruction does not extend closer than five (5) feet six (6) inches from the center line of adjoining track.

(d) *Tracks Not Owned by Railroad Companies.* All awnings and canopies spanning tracks or supported at the sides of tracks, not owned by railroad companies but operated by them, must have the full overhead clearance specified in Rule No. 122 (b).

125. Engine Houses, Car Shops, etc.

Tracks serving engine houses, car shops, freight houses, coal chutes, elevators, warehouses, and similar industrial structures, may have overhead clearances less than twenty-one (21) feet six (6) inches, but in no case shall this overhead clearance be less than seventeen (17) feet for a distance of four (4) feet laterally from the center line of track; from a point four (4) feet laterally distant from the center line of track and seventeen (17) feet above the top of rail, the clearance line shall extend downward at an angle to a point which is

seven (7) feet laterally distant from the center line of track, and thirteen (13) feet above the top of rail.

126. Tipples at Coal and Ore Mines.

Tracks serving coal and ore mine tipples may have overhead clearances less than twenty-one (21) feet six (6) inches, but in no case shall the overhead clearance of the platform or structure supporting the chutes be less than seventeen (17) feet for a distance of five (5) feet six (6) inches laterally distant from the center line of track; from a point seventeen (17) feet above the top of rail and five (5) feet six (6) inches laterally distant from the center line of track the clearance line may extend downward at an angle to points which are eight (8) feet laterally distant from the center line of track and fourteen (14) feet above the top of rail. The bottom of the chutes supported by the overhead platform or structure, and suspended over the center of the track, shall be not less than twelve (12) feet above the top of rail, when the chutes are in position for loading purposes.

GENERAL REQUIREMENTS.

127. Compensation for Curvature.

The side clearances referred to in these rules are based on all tracks being located on tangents. Where the tracks are located on curves, compensation must be made accordingly so that the minimum side clearances specified in these rules will not be encroached upon with the use of the average size of equipment handled.

128. Warning Signs and Rules.

(a) In every case where overhead freight loading platforms are constructed under Section 123, canopies or awnings under Section 124 (c), and where the overhead clearances at the tipples of coal and ore mines is less than twenty-one (21) feet six (6) inches, as provided for by Section 126, warning signs must be erected at suitable places as a caution to employees.

(b) In all cases where it is permissible under these rules to construct high platforms for the purpose of loading and unloading of freight with side clearances less than eight (8) feet, warning signs must be erected at suitable places as a caution to employees.

(c) The height of letters on the warning signs provided for in this section shall be as follows: the first word in the sign shall be "warning" near the top of such sign, with letters not less than three (3) inches in height. The remainder of the letters forming the words in the warning sign shall be not less than one and one-half (1½) inches in height.

(d) In all cases where the clearances are such as to require warning signs as provided for in this section, a rule must also be issued by the railroad company in printed form prohibiting trainmen and other employees from occupying the tops of freight cars, or riding or clinging to the sides of freight cars, as the case may be, while in motion.

NOTE.—By a "subsidiary" track is meant any track other than a main track.

“RAILROADS”—ELECTRIC TYPE.

TRACK CENTERS.

201. Main Tracks.

(a) The distance from the center line of one main track to the center line of an adjoining main track, both given up wholly to passenger service, shall be not less than thirteen (13) feet.

(b) The distance from the center line of one main track to the center line of an adjoining main track, over which freight cars or trains are handled on one or both tracks, shall be not less than thirteen (13) feet six (6) inches.

202. Tracks Adjoining Main Tracks.

(a) Except as hereinafter specified with reference to ladder tracks, the distance from the center line of any main track to the center line of any adjoining subsidiary track shall be not less than fifteen (15) feet.

In the case of railroads operating cars over main tracks given up wholly to passenger service, having cars with a maximum width less than ten (10) feet, a corresponding reduction may be made in the distance between the center line of the main track and any adjoining subsidiary track, but in no case shall the track centers be less than fourteen (14) feet.

(b) The distance from the center line of any main track to the center line of any adjoining ladder track in which switches are operated mechanically, shall be not less than fifteen (15) feet; in ladder tracks where switches are not operated mechanically, not less than seventeen (17) feet.

In the case of railroads operating cars over main tracks given up wholly to passenger service, having cars with a maximum width less than ten (10) feet, a corresponding reduction may be made in the distance between the center line of the main track and the center line of adjoining ladder tracks, but in no case shall the track centers be less than fourteen (14) feet and sixteen (16) feet respectively.

203. Subsidiary Passenger Tracks.

(a) Except as otherwise specified, all passenger tracks of a subsidiary character shall have track centers not less than thirteen (13) feet.

In the case of railroads operating passenger cars with a maximum width less than ten (10) feet, a corresponding change may be made in track centers, but in no case shall the track centers be less than twelve (12) feet.

(b) *Ladder Tracks.* The distance from the center line of any passenger track of subsidiary character to the center line of any adjoining ladder track where the switches are operated mechanically, shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

In the case of railroads operating passenger cars with a maximum width less than ten (10) feet, a corresponding change may be made in track centers, but in no case shall such track centers be less than fourteen (14) feet and sixteen (16) feet respectively.

(c) *Parallel Ladder Tracks.* The distance from center to center of two adjoining ladder tracks where the switches are operated mechanically, shall be not less than seventeen (17) feet; where the switches are not operated mechanically, not less than nineteen (19) feet.

In the case of railroads operating passenger cars having a maximum width less than ten (10) feet, a corresponding change may be made in track centers, but in no case shall track centers be less than sixteen (16) and eighteen (18) feet respectively.

(d) Any pair of tracks given up wholly to passenger service and leading from main tracks into a passenger terminal, or any other pair of tracks over which passenger cars only are handled, may be constructed with track centers less than thirteen (13) feet, provided the track centers on the opposite sides of any such pair of tracks are not less than will give three (3) feet clearance between the faces of cars; or where the face of any building or other structure does not encroach upon the lateral clearance line specified for such tracks; and provided further, that this rule does not apply to main tracks.

204. **Subsidiary Freight Tracks.**

(a) Except as otherwise specified, all freight tracks of a subsidiary character shall have track centers not less than thirteen (13) feet six (6) inches.

(b) *Ladder Tracks.* The distance from the center line of any freight track of subsidiary character to the center line of any adjoining ladder track where the switches are operated mechanically, shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

(c) *Parallel Ladder Tracks.* The distance from center to center of two adjoining ladder tracks where the switches are operated mechanically, shall be not less than seventeen (17) feet; where the switches are not operated mechanically, not less than nineteen (19) feet.

(d) *Team Tracks.* Any two adjoining tracks commonly known as team tracks, with a driveway on one side, or both sides of any such pair of tracks, may be constructed with track centers less than thirteen (13) feet six (6) inches. In the case of any such pair of tracks with a driveway on one side only, the track centers on the opposite side of any such pair of tracks must be not less than thirteen (13) feet six (6) inches; or in the case of buildings and other structures, such buildings and other structures must not encroach upon the lateral clearance line specified for tracks of that character.

(e) *Tracks with a Freight Loading Platform on One Side.* Any system of two or more tracks given up purposely for loading and unloading of freight to and from a high platform on one side of such system of tracks, with a lateral clearance of less than eight (8) feet from the face or edge of such platform to the center line of adjoining track, located adjacent to, removed from, or inside of freight houses, warehouses, and buildings of a similar character, may have track centers less than thirteen (13) feet six (6) inches; *provided*, the track centers on the opposite side of any such system of tracks is not less

than thirteen (13) feet six (6) inches; or where the face of any building or other structure is not less than eight (8) feet from the center line of adjoining track.

(f) *Tracks with Freight Loading Platforms on Each Side.* Any system of two or more tracks given up purposely for loading and unloading of freight to and from high platforms located on each side of any such system of tracks, with a lateral clearance of less than eight (8) feet from the face or edge of such platform to the center line of adjoining tracks, located adjacent to, removed from, or inside of any freight house, warehouse and buildings of a similar character, must be constructed with track centers as follows:

Thirteen (13) feet six (6) inches when the system is composed of two tracks.

When the system is composed of more than two tracks, there must be at least one space between tracks with track centers not less than thirteen (13) feet six (6) inches.

LATERAL CLEARANCES.

Bridges Supporting Tracks.

205. Main Tracks and Subsidiary Freight Tracks.

(a) The lateral clearances of all bridges supporting main tracks over which freight cars are handled, and subsidiary freight tracks, on railroads which permit trainmen and other employees to ride on the tops of freight cars, shall be as follows: beginning at a point which is twenty-one (21) feet three (3) inches above the top of rail and four (4) feet laterally distant from the center line of track, the side clearance line shall extend downward at an angle to a point which is fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; from a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track, the side clearance line shall extend downward to a point four (4) feet above the top of rail and eight (8) feet laterally distant from the center line of track, from which point the lateral clearance line shall extend downward at an angle to a point at the base of rail which is five (5) feet laterally distant from the center line of track.

(b) In the case of main tracks over which freight cars are handled, and subsidiary freight tracks, on railroads which do not permit trainmen and other employees to ride on the tops of freight cars, and where an overhead clearance of less than twenty-one (21) feet three (3) inches is maintained, as permitted by these rules, the lateral clearance lines specified in paragraph 205 (a) must intersect such overhead clearance line as may be established by the railroad company.

(c) In the case of main tracks given up wholly to passenger service on railroads which do not handle freight traffic, over which cars are operated with a maximum width of less than ten (10) feet, a corresponding reduction may be made, provided the lateral clearance is not less than three (3) feet between the face of car and the side of bridge. At a point four (4) feet above the top of rail in the lateral clearance line thus established, the lateral clearance line shall extend

downward at an angle to a point at the base of rail which is five (5) feet laterally distant from the center line of track.

206. Subsidiary Passenger Tracks.

(a) The lateral clearance of all bridges carrying subsidiary passenger tracks shall be as follows: beginning at a point which is seven (7) feet six (6) inches laterally distant from the center line of track which intersects a predetermined point in the overhead clearance line as may be permitted by these rules for this character of tracks, the side clearance line shall extend downward to a point four (4) feet above the top of rail and seven (7) feet six (6) inches laterally distant from the center line of track; from a point seven (7) feet six (6) inches laterally distant from the center line of track and four (4) feet above the top of rail, the side clearance line shall extend downward at an angle to a point at the base of rail which is five (5) feet laterally distant from the center line of track.

(b) In the case of railroads operating passenger cars with a maximum width of less than ten (10) feet, a corresponding reduction may be made, provided the lateral clearance is not less than two (2) feet six (6) inches between the face of car and the side of bridge. At a point four (4) feet above the top of rail in the lateral clearance line thus established, the lateral clearance line shall extend downward at an angle to a point at the base of rail which is five (5) feet laterally distant from the center line of track.

Buildings and Miscellaneous Structures.

207. Main Tracks and Freight Tracks.

(a) Except as otherwise specified in these rules, the lateral clearances between all main tracks over which freight cars are handled, and subsidiary freight tracks, adjoining buildings and other structures on railroads which permit trainmen and other employees to ride on the tops of freight cars, shall be as follows: beginning at a point which is twenty-one (21) feet six (6) inches above the top of rail and four (4) feet laterally distant from the center line of track, the side clearance line shall extend downward at an angle to a point which is fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; from a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track, the side clearance line shall extend downward to a point at the base of rail which is eight (8) feet laterally distant from the center line of track.

(b) In the case of main tracks over which freight cars are handled, and subsidiary freight tracks, on railroads which do not permit trainmen and other employees to ride on the tops of freight cars, and where an overhead clearance of less than twenty-one (21) feet six (6) inches is maintained, as permitted by these rules, the lateral clearance lines specified in paragraph 207 (a) must intersect such overhead clearance line as may be established by the railroad company.

(c) In the case of main tracks given up wholly to passenger service on railroads which do not handle freight traffic, over which cars are operated with a maximum width less than ten (10) feet, a corresponding reduction may be made, provided the lateral clearance

is not less than three (3) feet between the face of car and face of building or other structure.

208. Subsidiary Passenger Tracks.

(a) Except as otherwise specified in these rules, the lateral clearance between all subsidiary passenger tracks and adjoining buildings and other structures shall be seven (7) feet six (6) inches from the face of such buildings or structures to the center line of adjoining track, except in the case of tracks within the limits of a passenger terminal where the lateral clearance shall be not less than seven (7) feet.

(b) In the case of railroads operating passenger cars with a maximum width of less than ten (10) feet, a corresponding reduction may be made, provided the lateral clearance is not less than two (2) feet six (6) inches between the face of car and the face of buildings or other structures, except in the case of tracks within the limits of a passenger terminal where the lateral clearance shall be not less than two (2) feet between the face of car and the face of buildings or other structures.

209. Tracks—High Freight Platforms.

(a) High platforms for loading and unloading of freight to and from cars on subsidiary freight tracks may have lateral clearances less than eight (8) feet. In such cases the lateral clearance shall be not less than five (5) feet six (6) inches nor more than five (5) feet nine (9) inches from the edge or face of the platform to the center line of adjoining track.

(b) In the case of railroads using a passenger type of car for the purpose of loading and unloading of freight to and from high platforms, the clearance between the face of such car and edge or face of platform shall not exceed four (4) inches.

210. Tracks—High Passenger Platforms.

High passenger platforms ~~the tops of which~~ *floors* are level with the tops of passenger cars may be maintained adjacent to tracks given up wholly to passenger service, with a lateral clearance less than eight (8) feet from the face or edge of such platform to the center line of adjoining track, provided the passenger coaches are equipped with platform gates and kept closed while the train is in motion.

211. Tracks—Low Passenger Platforms.

Low passenger platforms which do not exceed a height of eight (8) inches above the top of rail, shall be maintained with a lateral clearance of not less than five (5) feet one (1) inch from the edge of such platform to the center line of adjoining track; and platforms which do not exceed a height of four (4) inches above the top of rail shall be maintained with a side clearance of not less than four (4) feet six (6) inches from the edge of such platform to the center line of adjoining track.

212. Tracks—Low Switch Stands, Dwarf Signals, Signal Apparatus, etc.

Low switch stands not exceeding two (2) feet ten (10) inches in height, dwarf interlocking signals not exceeding two (2) feet eight (8)

inches in height, interlocking switch machines, pipe lines and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guardrails of whatever character, may be constructed and maintained between tracks where necessary, or adjacent to tracks, even though such appurtenances fall within the side clearance lines specified in Section numbers 205 to 211 inclusive.

213. Tracks—Switch Stands.

(a) *Main Tracks.* Main track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have a lateral clearance not less than eight (8) feet from the center line of adjoining track to the nearest part of the switch stand above its base; and not less than eight (8) feet three (3) inches when the switch stand exceeds four (4) feet in height.

(b) *Subsidiary Freight Tracks.* Switch stands located in subsidiary freight tracks exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have a lateral clearance not less than seven (7) feet six (6) inches from the center line of adjoining track to the nearest part of the switch stand above its base; and not less than eight (8) feet when the switch stand exceeds four (4) feet in height.

(c) *Subsidiary Passenger Tracks.* Switch stands located in subsidiary passenger tracks exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have a lateral clearance not less than seven (7) feet from the center line of adjoining track to the nearest part of the switch stand above its base; and not less than seven (7) feet six (6) inches when the switch stand exceeds four (4) feet in height.

214. Tracks—Pen Stocks and Water Tanks.

(a) *Pen Stocks.* The distance from the nearest face of a pen stock to the center line of any adjoining main track or passing track shall be not less than eight (8) feet three (3) inches; adjoining subsidiary freight tracks other than passing tracks, eight (8) feet; and adjoining subsidiary passenger tracks other than passing tracks, seven (7) feet six (6) inches.

(b) *Water Tanks.* Between the top of rail and fifteen (15) feet above, the distance from nearest face of a water tank to the center line of any adjoining track shall be not less than nine (9) feet.

215. Tracks—Semaphore Signals.

The distance from the nearest face of a semaphore signal post above its base, to the center line of any adjoining main track shall be not less than eight (8) feet six (6) inches. In respect to other tracks, the lateral clearance shall be not less than the specified distances for the particular tracks referred to in Sections 207 and 208.

216. Tracks—Trolley Pole Lines.

(a) In the bracket type of construction, the nearest face of all trolley poles shall be not less than eight (8) feet six (6) inches from the center line of adjoining track.

(b) In the span type of construction the nearest face of all trolley poles shall be not less than ten (10) feet from the center line of adjoining track.

217. Tracks—Whistle Posts, Crossing Gates, etc.

The face of all whistle posts, mile posts, the supporting posts for signal bridges, whipcords, crossing gates, highway crossing bells and every other form of sign, signal or device not specifically mentioned in these rules, shall be not less than nine (9) feet from the center line of adjoining tracks.

218. Tracks—Fences.

Wherever it is necessary to maintain fences at passenger stations between tracks given up primarily to passenger service, in order to guard the public from danger, it will be permissible under these rules to maintain such fences, provided they are not more than four (4) feet six (6) inches in height above the base of rail.

219. Tracks—Building Material and Supplies.

No building material nor supplies of any kind shall be piled adjacent to any main track with a lateral clearance less than nine (9) feet from the center line of such track; and not less than eight (8) feet six (6) inches from the center line of all other tracks.

220. Tracks—Mail Cranes.

Plans of mail cranes and other mail catching and delivering devices showing lateral clearances shall be submitted to this Commission for approval before such devices are constructed or reconstructed.

OVERHEAD CLEARANCES.

221. Electric Circuits.

(a) All overhead clearances of electric circuits crossing streets, highways and the tracks of "railroads" and "street railroads" must conform with the requirements specified in General Order No. 30, and amendments thereof as may be in force and adopted by this Commission.

(b) Except at places and in situations where it is inexpedient or impracticable to maintain them at the minimum height herein specified, all trolley wires shall be maintained at a height of not less than eighteen (18) feet above the top of rail, subject to the requirements specified in General Order No. 30, and amendments thereof as may be in force and adopted by this Commission.

(c) In cases where trolley wires are maintained at a height ~~not~~ less than twenty-two (22) feet above the top of rail, trainmen and other employees must not be permitted to occupy the tops of freight cars while in motion. In such cases adequate means must be provided to efficiently control the movement of freight cars or trains.

222. Bridges and Other Structures.

(a) Except as otherwise specified, the overhead clearances of all through truss bridges and other structures giving support to freight tracks (main and subsidiary) on railroads where trainmen and other

employees are permitted to ride on the tops of freight cars, shall be not less than twenty-one (21) feet three (3) inches above the top of rail for a lateral distance of four (4) feet two (2) inches from the center line of track; from a point four (4) feet two (2) inches laterally distant from the center line of track and twenty-one (21) feet three (3) inches above the top of rail, the overhead clearance line shall extend downward at an angle to points which are eight (8) feet laterally distant from the center line of track and fifteen (15) feet above the top of rail.

In all other cases of freight tracks on railroads where trainmen and other employees are not permitted to ride on the tops of freight cars, and in all cases of tracks given up wholly to passenger service, whether main tracks or subsidiary tracks, the overhead clearance line may be established and maintained at such height above the top of rail as will be most practical for height of cars in use. The overhead clearance line so established must intersect the lateral clearance lines hereinafter specified for each particular kind of track.

(b) Except as otherwise specified, the overhead clearances of all bridges and other structures spanning freight tracks (main and subsidiary) on railroads where trainmen and other employees are permitted to ride on the tops of freight cars, shall be not less than twenty-one (21) feet six (6) inches above the top of rail for a lateral distance of four (4) feet from the center line of track; from a point four (4) feet laterally distant from the center line of track and twenty-one (21) feet six (6) inches above the top of rail, the clearance line shall extend downward at an angle to points which are eight (8) feet laterally distant from the center line of track, and fifteen (15) feet above the top of rail.

In all other cases of freight tracks on railroads where trainmen and other employees are not permitted to ride on the tops of freight cars, and in all cases of tracks given up wholly to passenger service, whether main tracks or subsidiary tracks, the overhead clearance line may be established and maintained at such height above the top of rail as will be most practical for the height of cars in use. The overhead clearance line so established must intersect the lateral clearance lines hereinafter specified for each particular kind of track.

223. Overhead Loading Platforms.

(a) All tracks of the railroad company, except main tracks, passing tracks, ladder tracks and other tracks in an open thoroughfare, in cases where trainmen and other employees are permitted to ride on the tops of freight cars, overhead loading platforms spanning tracks over which freight cars are handled for icing and other loading purposes, may have an overhead clearance less than twenty-one (21) feet six (6) inches when such platforms or structures are so constructed as to open upward or outward by means of counterweights or other devices, so that there shall be not less than the minimum overhead clearance of twenty-one (21) feet six (6) inches at times when cars are being switched over such tracks.

(b) In the case of railroads which do not permit trainmen and other employees to ride on the tops of freight cars, such overhead

platforms may be maintained with overhead clearances less than twenty-one (21) feet six (6) inches.

224. Awnings and Canopies.

(a) All awnings and canopies spanning main tracks or other tracks in an open thoroughfare, where trainmen are permitted to ride on the tops of cars, or supported at the sides of such tracks, must have the full overhead clearance of twenty-one (21) feet six (6) inches.

In the case of railroads which do not permit trainmen and other employees to ride on the tops of freight cars, such awnings and canopies may have an overhead clearance of less than twenty-one (21) feet six (6) inches.

(b) Awnings and canopies spanning tracks given up wholly to passenger service, or supported at the sides of such tracks, may have overhead clearances less than twenty-one (21) feet six (6) inches.

(c) Awnings and canopies at freight houses and freight loading platforms, the property of the railroad company, may be constructed with a minimum overhead clearance of fifteen (15) feet, provided such obstruction does not extend closer than five (5) feet six (6) inches from the center line of adjoining track.

(d) All awnings and canopies spanning tracks, or supported at the sides of tracks, not owned by railroad companies but operated by them, must have the full overhead clearance of twenty-one (21) feet six (6) inches in cases where trainmen or other employees are permitted to ride on the tops of freight cars.

225. Engine Houses, Car Shops, etc.

Tracks serving engine houses, car shops, freight houses, coal chutes, elevators, warehouses and similar industrial structures, may have overhead clearances less than twenty-one (21) feet six (6) inches.

226. Tipples at Coal and Ore Mines.

Tracks serving coal and ore mine tipples may have overhead clearances less than twenty-one (21) feet six (6) inches, but in no case shall the overhead clearance of the platform or structure supporting the chutes be less than seventeen (17) feet for a distance of five (5) feet six (6) inches laterally distant from the center line of track; from a point seventeen (17) feet above the top of rail and five (5) feet six (6) inches laterally distant from the center line of track, the clearance line may extend downward at an angle to points which are eight (8) feet laterally distant from the center line of track and fourteen (14) feet above the top of rail. The bottom of the chutes supported by the overhead platform or structure, and suspended over the center of the track, shall be not less than twelve (12) feet above the top of rail when the chutes are in position for loading purposes.

GENERAL REQUIREMENTS.

227. Compensation for Curvature.

The side clearances referred to in these rules are based on all tracks being located on tangents. Where the tracks are located on

curves, compensation must be made accordingly so that the minimum side clearances specified in these rules will not be encroached upon with the use of the average size of equipment handled.

228. Warning Signs and Rules.

(a) In every case where overhead freight loading platforms are constructed under Section 223, canopies or awnings under Section 224 (c), and where the overhead clearances at the tipples of coal and ore mines is less than twenty-one (21) feet six (6) inches, as provided for by Section 226, warning signs must be erected at suitable places as a caution to employees.

(b) In all cases where it is permissible under these rules to construct high platforms for the purpose of loading and unloading of freight with side clearances less than eight (8) feet, warning signs must be erected at suitable places as a caution to employees.

(c) The height of letters on the warning signs provided for in this section shall be as follows: the first word in the sign shall be "warning" near the top of such sign, with letters not less than three (3) inches in height. The remainder of the letters forming the words in the warning sign shall be not less than one and one-half ($1\frac{1}{2}$) inches in height.

(d) In all cases where the clearances are such as to require warning signs as provided for in this section, a rule must also be issued by the railroad company in printed form prohibiting trainmen and other employees from occupying the tops of freight cars, or riding or clinging to the sides of freight cars, as the case may be, while in motion.

NOTE.—By a "subsidiary" track is meant any track other than a main track.

"STREET RAILROADS."

TRACK CENTERS.

301. Main Tracks.

(a) The distance from the center of one main track to the center of an adjoining main track shall be not less than will give a clearance of two (2) feet six (6) inches between the faces of cars.

302. Tracks Adjoining Main Tracks.

The distance from the center line of a main track to the center line of any adjoining subsidiary track shall be not less than will give a clearance of three (3) feet between the faces of cars.

303. Subsidiary Passenger Tracks.

(a) Except as otherwise specified, all passenger tracks of a subsidiary character shall have track centers which will give a clearance of not less than two (2) feet between the faces of cars.

(b) Any pair of subsidiary passenger tracks may be constructed with track centers less than will give a clearance of two (2) feet between faces of cars, provided the track centers on the opposite sides of any such pair of tracks or the lateral clearance of adjacent buildings or other structures are not less than specified for tracks of that character.

LATERAL CLEARANCES.

*Bridges Supporting Tracks.***304. Main Tracks.**

The lateral clearances of all bridges supporting main tracks shall be as follows: beginning at a point in the overhead clearance line, that may be established under authority of these rules, which intersects a side clearance line laterally distant from the center line of track which will give a clearance of two (2) feet six (6) inches between the faces of cars and side of bridge, the side clearance line so established shall extend downward in a vertical line to a point which is three (3) feet above the top of rail; from a point three (3) feet above the top of rail, the side clearance line shall extend downward at an angle to a point at the base of rail which is four (4) feet six (6) inches laterally distant from the center line of track.

305. Subsidiary Passenger Tracks.

The lateral clearance of all bridges carrying subsidiary passenger tracks shall be the same as specified for main tracks in paragraph 304.

*Buildings and Miscellaneous Structures.***306. Main Tracks.**

The lateral clearances between all main tracks adjoining buildings and other structures shall be not less than will give a clearance of two (2) feet six (6) inches between the faces of cars and the face of adjoining buildings and other structures, extending from a point in the overhead clearance line that may be established under authority of these rules, to the base of rail.

307. Subsidiary Passenger Tracks.

The lateral clearance between all subsidiary passenger tracks and adjoining buildings and other structures shall be not less than will give two (2) feet between the faces of cars and face of adjoining buildings or other structures.

308. Tracks—Switch Stands, Signaling Apparatus, etc.

The necessary switch stands and signals of the street car type, interlocking switch machines, pipe lines, and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guardrails of whatever character, may be constructed and maintained between tracks where necessary, or adjacent to tracks, even though such appurtenances fall within the side clearance lines above specified, provided such appurtenances are installed at places and in situations where it is practical to maintain them.

309. Tracks—Trolley Pole Lines.

(a) In the bracket type of construction, the distance between the nearest face of all trolley poles and the faces of cars shall be not less than three (3) feet.

(b) In the span type of construction, the distance between the nearest face of all trolley poles and the faces of cars shall be not less than three (3) feet.

310. Tracks—Building Material and Supplies.

No building material nor supplies of any kind shall be piled adjacent to any main track with lateral clearances less than three (3) feet six (6) inches between the faces of cars and face of adjoining pile of building material or supplies; and not less than three (3) feet on all other tracks.

OVERHEAD CLEARANCES.

311. Electric Circuits.

(a) All overhead clearances of electric circuits crossing streets, highways and the tracks of "railroads" and "street railroads" must conform with the requirements specified in General Order No. 30, and amendments thereof as may be in force and adopted by this Commission.

(b) Except at places and in situations where it is inexpedient or impracticable to maintain them at the minimum height herein specified, all trolley wires shall be maintained at a height of not less than eighteen (18) feet above the top of the rail, subject to the requirements specified in General Order No. 30, and amendments thereof as may be in force and adopted by this Commission.

312. Bridges and Other Structures.

(a) *Main Tracks.* All bridges and other structures spanning main tracks shall have an overhead clearance of not less than thirteen (13) feet six (6) inches above the top of rail.

(b) *Subsidiary Tracks.* All overhead clearance lines of bridges and other structures spanning tracks other than main tracks may be established and maintained at such height above the top of rail as will be most practical to meet the exigencies in each case.

GENERAL REQUIREMENTS.

313. Compensation for Curvature.

The side clearances referred to in these rules are based on all tracks being located on tangents. Where the tracks are located on curves, compensation must be made accordingly so that the minimum side clearances specified in these rules will not be encroached upon.

314. Maximum Width of Cars.

In all cases in these rules where references are made to clearances between faces of cars on adjoining tracks, or between faces of cars and adjoining buildings or other structures, the clearances specified have reference to cars operated having the greatest maximum width.

315. Car Windows and Vestibule Doors.

In all cases when authority is given under these rules to maintain tracks with clearances less than two (2) feet between the faces of cars, or between the faces of cars and buildings or other structures, the windows of all cars must be equipped with bars or heavy wire screens, and all vestibule doors must be kept closed while the cars are in motion.

“RAILROADS” AND “STREET RAILROADS.”

PROCEDURE.

401. When Permission is Not Necessary.

Except such as may be required by law, or by any general order of this Commission, no permission will be necessary from this Commission to construct tracks and other appurtenances located on property owned or controlled by any railroad or street railroad, or tracks and other appurtenances located on private property whose cars and engines are operated by any railroad and street railroad, if the track centers, overhead clearances, and lateral clearances connected with such tracks and other appurtenances comply with the rules herein specified.

402. When Permission is Necessary.

In cases where the exigencies of any particular case make it seemingly impossible to comply with the rules, or where any railroad or street railroad is able to submit good reasons why there should be a variation from the rules, application may be made to this Commission for permission to construct and maintain such tracks and other appurtenances with certain specified clearances. The application to vary from these rules must be submitted in triplicate. Each application must be accompanied by a plan showing the location of the proposed track or other appurtenances and the clearances which this Commission is asked to approve. The form of the application shall be as follows:

403. Form of Application.

STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS.

APPLICATION FOR PERMISSION TO MAINTAIN CERTAIN CLEARANCES.

.....
(Date)

Your petitioner, the.....
(Name of company)

.....
.....
respectfully represents that it is a corporation organized and existing under the laws of the State of Illinois, by articles of incorporation, dated....., granted to the.....

.....
(Name of company)

Your petitioner further represents that in pursuance of its corporate powers it is engaged in the construction of a.....

(Give description, location and reasons for varying from clearance rules)

and which is more fully set forth by plans hereto attached and made a part of this petition.

Wherefore, your petitioner prays the Commission to approve the clearances set forth in its petition, and as shown diagrammatically by plans accompanying same.

And your petitioner further asks that notice be given to all interested parties, and a day fixed for hearing, in the event the Commission deems a hearing of the prayer of this petition necessary.

(Signature of
petitioner)

Recommendations of Chief Engineer :

Chief Engineer.

Approval of Commission:

By order of the Commission, dated at Springfield, Illinois, this
..... day of....., 1917.

Secretary.

404. Approval of Application.

(a) If the Commission approves the application of the petitioner without hearing, the duplicate of the petition will be returned to the petitioner duly certified to by the secretary of this Commission.

(b) If the Commission determines that a hearing is necessary with respect to any particular petition, the approval or disapproval of the clearances prayed for will be indicated by order of the Commission in such form as may seem proper.

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Engg

STATE OF ILLINOIS
HENRY HORNER, Governor
ILLINOIS COMMERCE COMMISSION
SPRINGFIELD

JAMES M. SLATTERY, *Chairman*

ANDREW OLSON

CHARLES E. BYRNE

JAMES D. MARNANE

Commissioners

PAUL J. RAVEN, *Executive Officer*

WILLIAM W. HART, *Secretary*

GENERAL ORDER 22
As Amended

Rules Prescribing Minimum Clearances Applicable
to Tracks, Structures, Fixtures and Other
Appurtenances of "Railroads" and
"Street Railroads."

Adopted by the Public Utilities Commission October
14, 1920. Effective November 1, 1920.

STATE OF ILLINOIS PUBLIC UTILITIES COMMISSION

In the matter relating to the rules and regulations prescribing minimum clearances applicable to tracks, structures, fixtures, and other appurte- nances of "railroads" and "street railroads."	}	General Order 22
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BY THE COMMISSION:

Upon its own motion the Commission instituted hearings in the matter of horizontal and vertical clearances applicable to "railroads" and "street railroads" within the State of Illinois. Representatives of the railroad companies, the railroad employees, and various industrial concerns, manufacturing plants, etc., were present at these hearings, and after an extended discussion of the questions involved, the Commission on February 19, 1915, adopted and placed in effect its Conference Ruling No. 17, prescribing minimum horizontal and vertical clearances applicable to tracks, structures, fixtures, and other appurtenances of "railroads" and "street railroads," hereinafter referred to as "clearance rules."

Subsequently on petition filed by the Atchison, Topeka and Santa Fe Railway Company and twenty-one (21) other railroad companies operating in this State, praying for a modification of the said Conference Ruling No. 17 prescribing minimum clearances, the matter was reopened for hearing at which all interested parties were represented and in consequence of which the Commission adopted and placed in effect on February 14, 1917, General Order 22, this being in substitution of the said Conference Ruling No. 17.

Believing that still further modifications of the "clearance rules" referred to herein were desirable and necessary the Chicago and Northwestern Railway Company made informal application for a rehearing in the matter and thereupon an order was entered directing that a hearing be held on March 11, 1918, for the purpose of taking testimony and giving consideration to a further revision of the said "clearance rules," especially those sections relating to mail cranes, tracks entering engine houses, clearances at bridges and other overhead structures, etc.

Hearings having been held in this matter on March 11, 1918, and at other times subsequently thereto, at which all interested parties were represented and had opportunity to be heard, and it appearing from the facts heretofore presented and from additional evidence submitted at the latter hearings that further modifications or revisions of the said "clearance rules" are necessary and desirable, the Commission is of the opinion and finds that General Order 22 containing Rules and Regulations Prescribing Minimum Clearances Applicable to Tracks, Structures, Fixtures, and Other Appurtenances of "Railroads" and "Street Railroads" should be modified and amended as set forth in the said Rules and Regulations pertaining to clearances attached to this order and made a part thereof.

IT IS THEREFORE ORDERED that the Rules and Regulations Prescribing Minimum Clearances Applicable to Tracks, Structures, Fixtures and Other Appurtenances of "Railroads" and "Street Railroads," designated as General Order 22, as amended, being the Rules and Regulations attached hereto and made a part of this order, be, and the same are hereby, adopted, effective as of November 1, 1920.

IT IS FURTHER ORDERED that the Rules and Regulations, designated as General Order 22 adopted by the Commission and effective February 14, 1917, be, and the same are hereby, permanently suspended, cancelled and annulled as of November 1, 1920.

By order of the Commission at Springfield, Illinois, this 14th day of October, 1920.

(Signed) R. ALLAN STEPHENS, *Secretary*.

GENERAL ORDER 22

Rules prescribing minimum clearances applicable to tracks, structures, fixtures and other appurtenances of "railroads" and "street railroads."

Scope.

The following rules prescribe minimum track centers, and minimum horizontal and vertical clearances applicable to tracks, structures, fixtures, and other appurtenances of "railroads" and "street railroads." The term "railroads" includes steam railroads and electric interurban railroads, while the term "street railroads" applies to street car lines. These rules apply to all new construction, and to the reconstruction of tracks, and of bridges, buildings, and other structures adjacent to the tracks of "railroads" and "street railroads" carried on after the date on which these rules become effective. Nothing herein contained prohibits any "railroad" or "street railroad" from constructing its tracks, bridges, buildings, and other structures with clearances greater than required by these rules. Where conditions apparently make it impracticable to comply with these rules, application for permission to maintain reduced clearances should be made to the Commission in accordance with the directions given under § 402. Unless otherwise stated, all horizontal distances are measured at right angles to the vertical plane passing through the center line of track.

§ 10. *General Requirements.*

Rule 10.1. Compensation for Curvature. The horizontal clearances herein prescribed are for tangent tracks. For curved tracks compensation shall be made so that the equivalent to the minimum clearances herein prescribed shall be maintained.

Rule 10.2. Compensation for Superelevation. The vertical and horizontal clearances herein prescribed are for tracks where the tops of the rails are at the same level. Where one rail is elevated above the other, compensation shall be made so that the minimum vertical and horizontal clearances herein prescribed shall be maintained, the vertical clearances being taken from the top of the higher rail and the horizontal clearances being measured from the closest point in a line passing through the center line of the track and perpendicular to the face of the ties in the track.

Rule 10.3. Warning Signs Required. At all overhead freight loading platforms, awnings, canopies, coal chutes, ore tipples, entrances to warehouses, shop buildings and similar structures, where the vertical clearance is less than twenty-one (21) feet six (6) inches, and at all high freight-loading platforms where the horizontal clearance is less than eight (8) feet, warning signs must be erected as a caution to employees.

Rule 10.4. Location and Lettering of Warning Signs. Warning signs for use at places having reduced clearances shall be of suitable size, placed

in conspicuous positions, with black letters upon a white background. At the top of the sign shall be placed the word "WARNING" with letters not less than three (3) inches in height. All other letters upon the sign shall be not less than one and one-half ($1\frac{1}{2}$) inches in height. Unless other words may more appropriately convey proper warning, remaining words on sign shall be—"No clearance for man on side (or top) of car." The foregoing words will require a sign fifteen (15) inches by twenty (20) inches in size.

Rule 10.5. Printed Rules. In all cases where clearances require warning signs as provided in Rule 10.3 above, a printed rule shall be issued by the railroad company prohibiting its employees from occupying the tops or sides (as the case may require) of cars while in motion.

STEAM RAILROADS.

TRACK CENTERS.

§ 101. *Main Tracks.*

Rule 101.1. The distance from the center line of any main track of the center line of an adjacent main track, both used exclusively for passenger service, shall be not less than thirteen (13) feet; while freight cars are handled on either or both tracks, the distance between the center lines of such tracks shall be not less than thirteen (13) feet six (6) inches.

§ 102. *Tracks Adjacent to Main Tracks.*

Rule 102.1. Except as to ladder tracks, the distance from the center line of any main track to the center line of any adjacent subsidiary track shall be not less than fifteen (15) feet.

Rule 102.2. The distance from the center line of any main track to the center line of any adjacent ladder track in which switches are operated mechanically, shall be not less than fifteen (15) feet; in ladder tracks where switches are not operated mechanically, seventeen (17) feet.

§ 103. *Subsidiary Passenger Tracks.*

Rule 103.1. Except as to ladder tracks the distance between the center line of any two subsidiary passenger tracks shall be not less than thirteen (13) feet.

Rule 103.2. Any pair of subsidiary tracks used solely for passenger service may have centers less than thirteen (13) feet provided the center line of any track, adjacent to either side of such pair of tracks is located not less than thirteen (13) feet therefrom.

§ 104. *Subsidiary Freight Tracks.*

Rule 104.1. Except as to ladder tracks the distance between the center lines of any two subsidiary freight tracks shall be not less than thirteen (13) feet six (6) inches.

Rule 104.2. Team Tracks. Any two adjacent tracks, commonly known as a pair of team tracks, with a driveway on one side thereof, may have track centers less than thirteen (13) feet six (6) inches. If a third track is constructed adjacent to such pair of tracks its track center must be not less than thirteen (13) feet six (6) inches from the center line of the nearest track.

Rule 104.3. Track System with High Platform Adjacent Thereto. Any system of three or more tracks at freight houses, warehouses, wharves, or similar structures, used exclusively for handling freight to or from high platforms located on one or both sides thereof may have its track centers less than thirteen (13) feet six (6) inches, provided that at least two tracks in any such system shall have centers not less than this distance. Where such system is composed of two tracks only, their center lines shall be not less than thirteen (13) feet six (6) inches apart.

§ 105.1. *Ladder Tracks.*

Rule 105.1. The distance from the center line of any subsidiary track to the center line of any adjacent ladder track where the switches are operated mechanically, shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

Rule 105.2. The distance between the center lines of two adjacent parallel ladder tracks where the switches in both are operated mechanically, shall be not less than seventeen (17) feet; where the switches in either or both are not operated mechanically, not less than nineteen (19) feet.

STRUCTURAL CLEARANCES.

§ 106. *Bridges.*

Rule 106.1. Bridges Supporting Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges supporting main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-one (21) feet three (3) inches above the top of rail; thence horizontally four (4) feet two (2) inches; thence downward at an angle to a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward to a point four (4) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward on an angle to a point level with the base of rail and five (5) feet laterally distant from the center line of track.

Rule 106.2. Bridges Spanning Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges spanning main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

§ 107. *Buildings and Miscellaneous Structures.*

Rule 107.1. Structures Adjacent to Main Tracks. Except as otherwise specified the clearances between main tracks and buildings or other structures adjacent thereto shall be as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 107.2. Structures Adjacent to Subsidiary Passenger Tracks. Except as otherwise specified the clearances between subsidiary passenger tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Tracks entering buildings: Beginning at a point in the center line of track at such a height as will be most practicable for the height of cars handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 107.3. Structures Adjacent to Subsidiary Freight Tracks. Except as otherwise specified the clearances between subsidiary freight tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Tracks entering buildings such as warehouses, freight houses, coal chutes, elevators and similar structures: Beginning at a point in the center line of track at such a height as will be most practicable for cars handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 107.4. Engine Houses. The clearances at the entrances of new engine houses when the engine house doors are open shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of engines using the engine house, the vertical clearance line so established shall extend horizontally each way until it intersects the horizontal clearance lines established six (6) feet nine (9) inches laterally distant from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 107.5. Coal Tipples, Ore Tipples, Stone Crushers, etc. The clearances of all subsidiary tracks passing through or underneath coal tipples, ore tipples, stone crushers or similar overhead structures shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

§ 108. Awnings and Canopies.

Rule 108.1. Awnings and Canopies at Main Tracks. Awnings and canopies spanning main tracks or supported at the sides of main tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail; the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 108.2. Awnings and Canopies at Subsidiary Passenger Tracks. Awnings and canopies spanning subsidiary passenger tracks or supported at the sides of such tracks, shall have clearances as follows: Beginning at a point in the center line of track at such a height above the top of rail as will be most practicable for the height of cars handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance line shall extend vertically downward to points level with the base of rail.

Rule 108.3. Awnings and Canopies at Subsidiary Freight Tracks. Except as otherwise specified awnings and canopies spanning subsidiary freight tracks or supported at the sides of such tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail; thence horizontally four (4) feet to a point, thence diagonally to a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence vertically downward to a point level with the base of rail.

Awnings and canopies at freight houses and freight loading platforms may be constructed with vertical clearances of not less than fifteen (15) feet provided the edges of such awnings or canopies do not extend closer than five (5) feet six (6) inches to the center line of track.

§ 109. *Overhead Loading Platforms.*

Rule 109.1. All tracks (except main, passing, ladder, or other open thoroughfare tracks) spanned by overhead platforms used for icing or other loading purposes, may have vertical clearances less than twenty-one (21) feet six (6) inches provided such platforms or structures are so constructed as to open upward or outward by means of counterweights or other devices and thus provide clearances required by Rules 107.2 and 107.3 at times when cars are being handled over the tracks served by such platforms.

§ 110. *High Freight Platforms.*

Rule 110.1. The faces or edges of high platforms for handling freight to or from cars on subsidiary tracks shall not exceed five (5) feet eight (8) inches from the center lines of such tracks, except when such platforms have horizontal clearances of eight (8) feet from such tracks.

§ 111. *High Passenger Platforms.*

Rule 111.1. Platforms approximately level with passenger car floors may be constructed and maintained with faces less than eight (8) feet from the center line of a subsidiary track used solely for passenger service, provided the coaches served by such platforms are equipped with platform gates which are kept closed while the train is in motion.

§ 112. *Low Passenger Platforms.*

Rule 112.1. Passenger platforms not higher than eight (8) inches above the top of rail may be constructed and maintained with faces not less than five (5) feet one (1) inch from the center line of an adjacent track. Passenger platforms less than four (4) inches above the top of rail may be constructed and maintained with faces not less than four (4) feet six (6) inches from the center line of an adjacent track.

§ 113. *Switch Stands.*

Rule 113.1. Main Tracks. Main track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have horizontal clearances of not less than eight (8) feet from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet three (3) inches when the switch stand exceeds four (4) feet in height.

Rule 113.2. Subsidiary Tracks. Subsidiary track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall be not less than seven (7) feet six (6) inches from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet when the switch stand exceeds four (4) feet in height.

§ 114. *Low Switch Stands, Dwarf Signals, Signal Apparatus, etc.*

Rule 114.1. Switch stands not exceeding two (2) feet ten (10) inches in height, dwarf interlocking signals not exceeding two (2) feet eight (8) inches in height, interlocking switch machines, pipe lines and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guard rails of all kinds may be installed and maintained between or adjacent to tracks regardless of the clearance lines hereinbefore specified.

§ 115. *Pen Stocks and Water Tanks.*

Rule 115.1. Pen Stocks. The distance from the nearest part of a pen stock above the top of rail to the center line of an adjacent main track or passing track shall be not less than eight (8) feet three (3) inches; to the center line of an adjacent subsidiary freight track other than a passing track eight (8) feet; and to the center line of an adjacent subsidiary passenger track other than a passing track seven (7) feet six (6) inches.

Rule 115.2. Water Tanks. The distance from the nearest part of a water tank to the center line of any adjacent track shall be not less than nine (9) feet.

§ 116. *Semaphore Signals.*

Rule 116.1. The distance from the nearest part above the top of rail of a semaphore signal post, other than a dwarf signal, to the center line of an adjacent main track, shall be not less than eight (8) feet six (6) inches. For subsidiary tracks, this distance shall be not less than eight (8) feet.

§ 117. *Poles, Posts and Signs.*

Rule 117.1. The face of all telegraph, telephone, trolley, or other poles, whistle posts, mile posts, posts for signal bridges, whipcords, crossing gates, highway crossing bells, and all other signs, signals, or devices not otherwise provided for in these rules, shall be not less than nine (9) feet from the center line of adjacent tracks. No part of any sign or appurtenance attached to such poles or posts shall be less than eight (8) feet from the center line of an adjacent track, between the top of rail and a point fifteen (15) feet above.

§ 118. *Fences.*

Rule 118.1. To prevent persons from crossing railroad tracks at unauthorized places in the immediate vicinity of passenger stations, fences not more than four (4) feet six (6) inches above the top of rail may be maintained between tracks.

§ 119. *Mail Cranes.*

Rule 119.1. It does not appear practicable to fix a universal rule which would apply to clearances of mail cranes on all railroads. Accordingly, each railroad shall submit plans for the approval of the Commission showing clearances for such devices before same are constructed or reconstructed.

§ 120. *Building Materials or Supplies.*

Rule 120.1. No building materials or supplies of any kind except ballast or ties intended for immediate use shall be piled nearer to any main track or passing track than nine (9) feet from the center line thereof; or nearer to any other track than eight (8) feet six (6) inches from the center line thereof.

§ 121. *Overhead Wire Crossings.*

Rule 121.1. The vertical clearances of all electric or other wires crossing over railroad tracks shall conform to the requirements of General Order 30 of this Commission and amendments thereto as may be in force and adopted by this Commission.

ELECTRIC INTERURBAN RAILROADS

TRACK CENTERS.

§ 201. *Main Tracks.*

Rule 201.1. The distance from the center line of any main track of the center line of an adjacent main track, both used exclusively for passenger service, shall be not less than thirteen (13) feet; where freight cars are handled on either or both tracks, the distance between the center lines of such tracks shall be not less than thirteen (13) feet six (6) inches.

On railroads where passenger traffic only is handled and where cars are operated with a maximum width less than ten (10) feet, a corresponding reduction may be made in the distance between the center lines of main tracks, but in no case shall such track centers be less than will provide a clearance of three (3) feet between the faces of cars operated by the company on such tracks.

§ 202. *Tracks Adjacent to Main Tracks.*

Rule 202.1. Except as to ladder tracks, the distance from the center line of any main track to the center line of any adjacent subsidiary track shall be not less than fifteen (15) feet.

Where railroads operate cars having a maximum width less than ten (10) feet on main tracks used solely for passenger service a corresponding reduction may be made, but in no case shall such track centers be less than fourteen (14) feet.

Rule 202.2. The distance from the center line of any main track to the center line of any adjacent ladder track in which switches are operated mechanically shall be not less than fifteen (15) feet; in ladder tracks where switches are not operated mechanically, not less than seventeen (17) feet.

Where railroads operate cars having a maximum width less than ten (10) feet on main tracks used solely for passenger service a corresponding reduction may be made, but in no case shall such track centers be less than fourteen (14) feet and sixteen (16) feet respectively.

§ 203. *Subsidiary Passenger Tracks.*

Rule 203.1. Except as to ladder tracks the distance between the center lines of any two adjacent subsidiary passenger tracks shall be not less than thirteen (13) feet.

Rule 203.2. Any pair of subsidiary tracks used solely for passenger service may have centers less than thirteen (13) feet provided the center line of any track adjacent to either side of such pair of tracks is located not less than thirteen (13) feet therefrom.

Rule 203.3. Where railroads operate passenger cars only, having a maximum width less than ten (10) feet, a corresponding reduction may be made in the distance between track centers of subsidiary passenger tracks in Rules 203.1 and 203.2 but in no case shall such track centers be less than will provide a clearance of three (3) feet between the faces of cars operated by the company on such tracks.

§ 204. *Subsidiary Freight Tracks.*

Rule 204.1. Except as to ladder tracks, the distance between the center lines of any two subsidiary freight tracks shall be not less than thirteen (13) feet six (6) inches.

Rule 204.2. Team Tracks. Any two adjacent tracks, commonly known as a pair of team tracks, with a driveway on one side thereof, may have track centers less than thirteen (13) feet six (6) inches. If a third track is constructed adjacent to such pair of tracks its track center must be not less than thirteen (13) feet six (6) inches from the center line of the nearest track.

Rule 204.3. Track System with High Platforms Adjacent Thereto. Any system of three or more tracks at freight houses, warehouses, wharves, or similar structures, used exclusively for handling freight to or from high platforms located on one or both sides thereof may have its track centers less than thirteen (13) feet six (6) inches, provided that at least two tracks in any such system shall have centers not less than this distance. Where such system is composed of two tracks only, their center lines shall be not less than thirteen (13) feet six (6) inches apart.

§ 205. *Ladder Tracks.*

Rule 205.1. The distance from the center line of any subsidiary track to the center line of any adjacent ladder track where the switches are operated mechanically shall be not less than fifteen (15) feet; where the switches are not operated mechanically not less than seventeen (17) feet.

Where railroads operate passenger cars only having a maximum width less than ten (10) feet, a corresponding reduction may be made, but in no

case shall such track centers be less than fourteen (14) feet and sixteen (16) feet respectively.

Rule 205.2. The distance between center lines of two ladder tracks where the switches are operated mechanically shall be not less than seventeen (17) feet; where the switches are not operated mechanically, not less than nineteen (19) feet.

Where railroads operate passenger cars only having a maximum width less than ten (10) feet, a corresponding reduction may be made, but in no case shall such track centers be less than sixteen (16) feet and eighteen (18) feet respectively.

STRUCTURAL CLEARANCES.

§ 206. *Bridges.*

Rule 206.1. Bridges Supporting Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges carrying main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-one (21) feet three (3) inches above the top of rail; thence horizontally four (4) feet two (2) inches; thence downward on an angle to a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward to a point four (4) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward at an angle to a point level with the base of rail and five (5) feet laterally distant from the center line of track.

On railroads which do not permit employees to ride on the tops of freight cars, clearances for bridges supporting subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track at such height above the top of rail as will be most practicable for the height of cars in use, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points four (4) feet above the top of rail, and thence downward on an angle to points level with the base of rail and five (5) feet from the center line of track.

Rule 206.2. Bridges Spanning Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges spanning main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points horizontal clearance lines shall extend vertically downward to points level with the base of rail.

On railroads which do not permit employees to ride on the tops of freight cars, clearances for bridges spanning subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track at such height above the top of rail as will be most practicable for the height of cars in use, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 206.3. Bridges Supporting Subsidiary Passenger Tracks. The clearances of all bridges supporting subsidiary passenger tracks shall be as follows: Beginning at a point in the center line of track at such height above the top of rail as will be most practicable for the height of cars in use, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track from which points the horizontal clearance lines shall extend vertically downward to points four (4) feet above the top of rail; and thence downward on an angle to points level with the base of rail and five (5) feet from the center line of track.

Rule 206.4. Bridges Spanning Subsidiary Passenger Tracks. The clearances of all bridges supporting subsidiary passenger tracks shall be as follows: Beginning at a point in the center line of track at such height above the top of rail as will be most practicable for the height of cars in use, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

§ 207. *Buildings and Miscellaneous Structures.*

Rule 207.1. Structures Adjacent to Main Tracks. Except as otherwise specified the clearances between main tracks and buildings or other structures adjacent thereto shall be as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 207.2. Structures Adjacent to Subsidiary Passenger Tracks. Except as otherwise specified the clearances between subsidiary passenger tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Tracks entering buildings: Beginning at a point in the center line of track at such a height as will be most practicable for the height of cars handled on such track the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 207.3. Structures Adjacent to Subsidiary Freight Tracks. Except as otherwise specified the clearances between subsidiary freight tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Tracks entering buildings such as warehouses, freight houses, coal chutes, elevators and similar structures: Beginning at a point in the center line of track at such a height as will be most practicable for cars handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 207.4. Engine Houses. The clearances at the entrances of new engine houses when the engine house doors are open shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of engines using the engine houses, the vertical clearance line so established shall extend horizontally each way until it intersects the horizontal clearance lines established six (6) feet nine (9) inches laterally distant from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 207.5. Coal Tipples, Ore Tipples, Stone Crushers, etc. The clearances of all subsidiary tracks passing through or underneath coal tipples, ore tipples, stone crushers or similar overhead structures shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points horizontal clearance lines shall extend vertically downward to points level with the base of rail.

§ 208. *Awnings and Canopies.*

Rule 208.1. Awnings and Canopies at Main Tracks. Awnings and canopies spanning main tracks or supported at the sides of main tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail; the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track; from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 208.2. Awnings and Canopies at Subsidiary Passenger Tracks. Awnings and canopies spanning subsidiary passenger tracks or supported at the sides of such tracks, shall have clearances as follows: Beginning at a point in the center line of track at such a height above the top of rail as will be most practicable for the height of cars handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

Rule 208.3. Awnings and Canopies at Subsidiary Freight Tracks. Except as otherwise specified awnings and canopies spanning subsidiary freight tracks or supported at the sides of such tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-one (21) feet six (6) inches above the top of rail; thence horizontally four (4) feet to a point; thence diagonally to a point fifteen (15) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence vertically downward to a point level with the base of rail.

Where railroads do not permit employees to ride on the tops of freight cars awnings and canopies spanning subsidiary freight tracks or supported at the sides of such tracks, shall have clearances as follows: Beginning at a point in the center line of track at such a height above the top of rail as will be most practicable for the height of cars in use, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet laterally distant from the center line of track, from which points horizontal clearance lines shall extend vertically downward to points level with the base of rail.

§ 209. *Overhead Loading Platforms.*

Rule 209.1. All tracks (except main, passing, ladder or other open thoroughfare tracks) spanned by overhead platforms used for icing or other loading purposes, may have vertical clearances less than twenty-one (21) feet six (6) inches, provided such platforms or structures are so constructed as to open upward or outward by means of counterweights or other devices and thus provide clearances required by Rule 207.1 at times when cars are moving over the tracks served by such platforms. Where railroads do not permit employees to ride on the tops of freight cars, such overhead platforms may be maintained with the clearances required by Rule 207.3.

§ 210. *High Freight Platforms.*

Rule 210.1. The faces or edges of high platforms for handling freight to or from cars on subsidiary tracks shall not exceed five (5) feet eight (8)

inches from the center lines of such tracks, except when such platforms have horizontal clearances of eight (8) feet or more from such tracks.

Rule 210.2. Where railroads use a passenger type of car for handling freight to or from high platforms, the clearances between the faces of such cars and the edges or faces of such platforms shall not exceed four (4) inches.

§ 211. *High Passenger Platforms.*

Rule 211.1. Platforms approximately level with passenger car floors may be constructed and maintained with faces less than eight (8) feet from the center line of a subsidiary track used solely for passenger service, provided the coaches served by such platforms are equipped with platform gates which are kept closed while the train is in motion.

§ 212. *Low Passenger Platforms.*

Rule 212.1. Passenger platforms not higher than eight (8) inches above the top of rail may be constructed and maintained with faces not less than five (5) feet one (1) inch from the center line of an adjacent track. Passenger platforms less than four (4) inches above the top of rail may be constructed and maintained with faces not less than four (4) feet six (6) inches from the center line of an adjacent track.

§ 213. *Switch Stands.*

Rule 213.1. Main Tracks. Main track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have horizontal clearances of not less than eight (8) feet from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet three (3) inches when the switch stand exceeds four (4) feet in height.

Rule 213.2. Subsidiary Tracks. Subsidiary track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall be not less than seven (7) feet six (6) inches from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet when the switch stand exceeds four (4) feet in height.

§ 214. *Low Switch Stands, Dwarf Signals, Signal Apparatus, etc.*

Rule 214.1. Switch stands not exceeding two (2) feet ten (10) inches in height, dwarf interlocking signals not exceeding two (2) feet eight (8) inches in height, interlocking switch machines, pipe lines, and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guard rails of all kinds may be installed and maintained between or adjacent to tracks regardless of the clearance lines hereinbefore specified.

§ 215. *Pen Stocks and Water Tanks.*

Rule 215.1. Pen Stocks. The distance from the nearest part of a pen stock above the top of rail to center line of an adjacent main track or passing track shall be not less than eight (8) feet three (3) inches; to the center line of an adjacent subsidiary freight track other than a passing track eight (8) feet; and to the center line of an adjacent subsidiary passenger track other than a passing track seven (7) feet six (6) inches.

Rule 215.2. Water Tanks. The distance from the nearest part of a water tank to the center line of any adjacent track shall be not less than nine (9) feet.

§ 216. *Semaphore Signals.*

Rule 216.1. The distance from the nearest part above the top of rail of a semaphore signal post, other than a dwarf signal, to the center line of an adjacent main track shall be not less than eight (8) feet six (6) inches. For subsidiary tracks this distance shall be not less than eight (8) feet.

§ 217. *Poles, Posts and Signs.*

Rule 217.1. The faces of all telegraph, telephone, trolley or other poles, whistle posts, mile posts, posts for signal bridges, whipcords, crossing gates, highway crossing bells, and all other signs, signals, or devices not otherwise provided for in these rules, shall be not less than nine (9) feet from the center line of an adjacent track. No part of any sign or appurtenance attached to such poles or posts shall be less than eight (8) feet from the center line of an adjacent track, between the top of rail and a point fifteen (15) feet above same.

§ 218. *Fences.*

Rule 218.1. To prevent persons from crossing railroad tracks at unauthorized places in the immediate vicinity of passenger stations, fences not more than four (4) feet six (6) inches above the top of rail may be maintained between tracks.

§ 219. *Mail Cranes.*

Rule 219.1. It does not appear practicable to fix a universal rule which would apply to clearances of mail cranes on all railroads. Accordingly, each railroad shall submit plans for the approval of the Commission showing clearances for such devices before same are constructed or reconstructed.

§ 220. *Building Materials or Supplies.*

Rule 220.1. No building materials or supplies of any kind except ballast or ties intended for immediate use shall be piled nearer to any main track or passing track than nine (9) feet from the center line thereof; or nearer to any other track than eight (8) feet six (6) inches from the center line thereof.

§ 221. *Overhead Wire Crossings.*

Rule 221.1. The overhead clearances of all electric or other wires crossing over electric railway tracks shall conform to the requirements of General Order 30 of this Commission, and amendments thereto as may be in force and adopted by this Commission.

Rule 221.2. Except where impracticable, all trolley wires shall be maintained not less than eighteen (18) feet above the top of rail, subject to the requirements of General Order 30 of this Commission, and amendments thereto as may be in force and adopted by this Commission.

Rule 221.3. Where trolley wires are maintained at a height less than twenty-two (22) feet above the top of rail, trainmen and other employees shall be prohibited from occupying the tops of freight cars while in motion. In such cases efficient means shall be provided to control adequately the movements of freight cars or trains.

STREET RAILROADS

§ 300. *General.*

Rule 300.1. Car Windows and Vestibule Doors. Where these rules authorize distances less than two (2) feet between the sides of cars, or between the sides of cars and buildings or other structures, the windows of all passenger cars must be equipped with bars or heavy wire screens, and all vestibule doors must be kept closed while the cars are in motion.

TRACK CENTERS.

§ 301. *Track Centers.*

Rule 301.1. Main Tracks and Tracks Adjacent Thereto. In cities having a population of 200,000 or more the distance from the center line of a main track to the center line of any track adjacent thereto shall be not less than ten (10) feet two (2) inches. In cities having a population of less than 200,000 the distance from the center line of a main track to the center line of any track adjacent thereto shall be not less than ten (10) feet two (2) inches, provided that the minimum horizontal clearance distance from

the faces of cars of maximum width operated by the "street railroad" company on such tracks shall be not less than twenty (20) inches.

Rule 301.2. Subsidiary Tracks. Except as otherwise specified the distance from the center line of any subsidiary track to the center line of an adjacent subsidiary track shall be not less than will provide a horizontal clearance distance of twenty-four (24) inches between the faces of cars of maximum width operated by the "street railroad" company on any such tracks. Any pair of subsidiary tracks may be constructed with track centers less than will give a clearance of twenty-four (24) inches between the faces of cars of maximum width, provided that no track on either side of such pair of tracks is constructed with clearances between the faces of cars less than twenty-four (24) inches, or that no buildings or other structures are erected adjacent to such pair of tracks with clearances less than specified for tracks of that character.

STRUCTURAL CLEARANCES.

§ 302. *Bridges.*

Rule 302.1. Bridges Supporting Main Tracks or Subsidiary Tracks. Clearances of all bridges supporting main or subsidiary tracks shall be as follows. Beginning at a point thirteen (13) feet six (6) inches above the center line of the track; thence horizontally three (3) feet six (6) inches; thence downward on an angle to a point eleven (11) feet above the top of rail and laterally distant from the center line of track a distance obtained by adding two (2) feet six (6) inches to one-half the width of car of the maximum width operated on such track; thence vertically downward to a point three (3) feet above the top of rail; thence downward on an angle to a point level with the base of rail and laterally distant from the center line of track four (4) feet six (6) inches.

Rule 302.2. Bridges Spanning Main Tracks. Clearances of all bridges spanning main tracks shall be as follows: Beginning at a point thirteen (13) feet six (6) inches above the center line of track the vertical clearance line shall extend thence horizontally each way to points obtained by adding two (2) feet six (6) inches to one-half the width of car of maximum width operated on such tracks, from which points the horizontal clearance lines shall extend downward vertically to points level with the base of rail.

Rule 302.3. Bridges Spanning Subsidiary Tracks. Clearances of all bridges spanning subsidiary tracks shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of cars in use on such tracks, the vertical clearance line shall extend thence horizontally each way to points obtained by adding two (2) feet six (6) inches to one-half the width of car of maximum width operated on such tracks, from which points the horizontal clearance lines shall extend vertically downward to points level with the base of rail.

§ 303. *Buildings and Miscellaneous Structures.*

Rule 303.1. Structures Adjacent to Main Tracks. Clearances between main tracks, and adjacent buildings or other miscellaneous structures shall conform to the clearance requirements in Rule 302.2.

Rule 303.2. Structures Adjacent to Subsidiary Tracks. Clearances between subsidiary tracks and adjacent buildings or other miscellaneous structures shall conform to the clearance requirements in Rule 302.3 modified by eliminating the words "six (6) inches" therein.

§ 304. *Poles.*

Rule 304.1. Poles Adjacent to Any Tracks. Trolley and other poles adjacent to any track shall be so located as to provide a clearance between the side of a car of maximum width operated on any such track and the nearest face of the pole not less than three (3) feet.

§ 305. *Switch Stands, Signal Apparatus, etc.*

Rule 305.1. Switch Stands, Signal Apparatus, etc., Adjacent to any Tracks. Necessary switch stands and signals for street railroad use, interlocking switch machines, pipe lines, or other signaling apparatus, the third rail and its supports for the electric operation of trains, or guard rails of any type may be constructed and maintained between or adjacent to tracks although such appliances may lie within the clearance lines hereinbefore prescribed.

§ 306. *Building Materials and Supplies.*

Rule 306.1. Building Materials or Supplies Adjacent to Any Track. No building materials or supplies of any kind except ballast or ties intended for immediate use shall be piled nearer to any track than will provide a clearance of not less than three (3) feet between the sides of cars of maximum width operated on such track and the nearest portion of such materials or supplies.

§ 307. *Overhead Wire Crossings.*

Rule 307.1. The overhead clearances of all electric or other wires crossing over street railroad tracks shall conform to the requirements of General Order 30 of this Commission, and amendments thereto as may be in force and adopted by this Commission.

Rule 307.2. Except where impracticable, all trolley wires shall be maintained not less than eighteen (18) feet above the top of rail, subject to the requirements of General Order 30, of this Commission, and amendments thereto as may be in force and adopted by this Commission.

PROCEDURE.

§ 401. *Procedure.*

Rule 401.1. When Permission for Construction is Not Necessary. Except such as may be required by law or by any general order of this Commission, permission will not be necessary for any railroad or street railroad to construct any tracks or other appurtenances or to operate on such tracks provided the track centers and clearances alongside such tracks or other appurtenances conform to the rules contained herein.

Rule 401.2. When Permission for Construction is Necessary. When the exigencies of any particular case make it seemingly impossible to comply with these rules, or when for good reasons variation therefrom is desired, application may be made to this Commission for permission to construct and maintain such tracks or other appurtenances with the clearances desired. The application for such permission shall be submitted in triplicate by the railroad company involved, or jointly by the railroad company and the owner of the property when the track or appurtenance is upon private property. Each application must be accompanied by a plan showing the location of the proposed track or other appurtenance and the clearances which it is desired to maintain. The application should be addressed to the Commission, at Springfield, Illinois, and shall be in the following form:

§ 402. *Form of Application.*

STATE OF ILLINOIS.

ILLINOIS COMMERCE COMMISSION.

Application for Permission to Maintain Reduced Clearances.

.....
(Date)

Your petitioner, the.....
(Name of Company)

.....
respectfully represents that it is a corporation organized and existing

under the laws of the State of Illinois, by articles of incorporation, dated , granted to the.....

(Name of Company)

Your petitioner further represents that in pursuance of its corporate powers it is engaged in the construction of a.....

(Give description, location and reasons for varying from clearance rules) and which is more fully set forth by plans hereto attached and made a part of this petition.

Wherefore, your petitioner prays this Commission to approve the clearances set forth in its petition, and as shown diagrammatically by plans accompanying same.

And your petitioner further asks that notice be given to all interested parties, and a day fixed for hearing, in the event the Commission deems a hearing of the prayer of this petition necessary.

(Signature of Petitioner)
 Recommendation of the Commission's Chief Engineer:

Chief Engineer.

By order of the Commission at Springfield, Illinois, this.....
 day of....., 193.....

Secretary.

§ 403. *Approval of Application.*

If the Commission approves the application without a formal hearing, the duplicate of the application will be returned to the petitioner duly certified to by the Secretary of this Commission.

If the Commission determines that a formal hearing upon the application is necessary, the approval or disapproval of the clearances prayed for will be given by an order of the Commission, a copy of which will be served upon the petitioner and the objectors, if any.

§ 404. *Hearings.*

When deemed necessary by the Commission a formal hearing upon any application to maintain clearances less than those herein prescribed will be held and due notice of the time and place of such hearing will be given interested parties by the Secretary of the Commission. Such notices are customarily served upon the railroad company or companies involved, the representatives of the brotherhoods of railroad employees, and upon the owner of the property when the track is located on land not owned by the railroad company. Sessions of the Commission are held in Springfield the first and third weeks in each month, and at its offices in Chicago, the second and fourth weeks in each month. For the convenience of interested parties a hearing may be held at either place. Usually not less than two weeks will be required between the filing of an application and the rendering of a decision by the Commission.

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STATE PUBLIC
UTILITIES COMMISSION
OF
ILLINOIS

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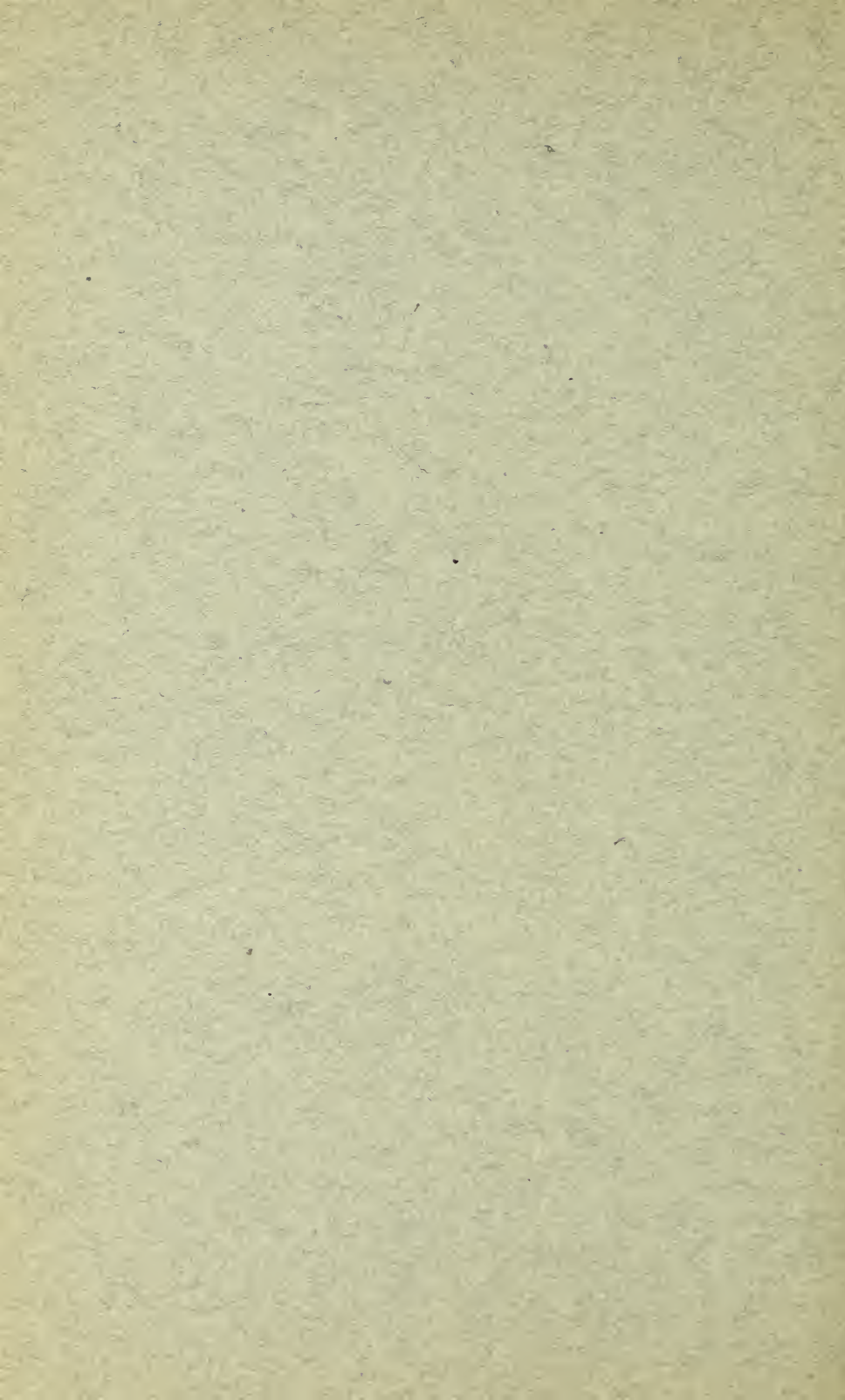


GENERAL ORDER 23

~~CONFERENCE RULING NO. 18~~

Establishing Standards of Service for
Telephone Companies

Adopted by the Commission and Effective May 31, 1915



**STATE PUBLIC UTILITIES COMMISSION
OF ILLINOIS**

WILLIAM L. O'CONNELL, *Chairman*

WALTER A. SHAW

O. P. THOMPSON

FRANK H. FUNK

RICHARD YATES

EVERETT JENNINGS, *Counsel*

R. V. PRATHER, *Acting Secretary*

J. H. PRIOR, *Acting Chief Engineer*

O. M. BURGESS, *Telephone Expert*

CONFERENCE RULING NO. 18

In Re Investigation of Standards for Telephone Service in the
State of Illinois



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.
1915

BEFORE THE STATE PUBLIC UTILITIES COMMISSION OF THE STATE OF ILLINOIS.

In Re Investigation of Standards for
Telephone Service in the State of Illinois. } Conference Ruling No. 18.

The Illinois Public Utilities Commission Law requires that all public utilities furnish adequate and efficient service and invests in the State Public Utilities Commission the authority to formulate, from time to time, such standards and definitions of adequate service as it may see fit.

Believing that the establishment of standards for telephone service would be of material aid in bettering such service throughout the State, an investigation of the matter was instituted by the commission.

Notice of public hearing before the State Public Utilities Commission of Illinois, at Springfield, on January 29, 1915, to consider the question of standards for telephone service, was served on all telephone utilities of the State. At that meeting, at which a large number of telephone utilities was represented, tentative rules were submitted and discussed. The rules and explanations promulgated in this order are the result of careful consideration of the suggestions offered at the hearing and subsequent investigation with reference thereto.

The rules deal with the elimination of cross-talk and noise, the number of subscribers to be connected on local exchange lines and rural lines, the maintenance of lines for through traffic, the proper maintenance of equipment, the employment of sufficient operating force, provisions for emergencies, the proper handling of calls, the preparation of directories, and the elimination of interruptions and irregularities to the service.

No specific rules are prescribed with regard to toll service, but general provisions are made for the testing of circuits, reporting of trouble on circuits, accurate devices for the timing of toll messages, avoidance of unnecessary delay in the handling of such messages, methods to be followed by the operators, and the recording of the condition of toll lines entering each exchange.

Rule 1. The lines and equipment of each telephone utility shall be so constructed and maintained as to eliminate, as far as practicable, all cross-talk and noise resulting from leakage and induction, and to insure good transmission over local exchange

lines and long lines ordinarily used in the transmission of messages or conversations.

Where ground return lines are in service, or where the lines are in close proximity to power lines, objectionable noise and poor transmission are frequently encountered. All new lines should be so constructed as to eliminate these conditions, and it is strongly recommended that the best types of construction and maintenance be adopted.

Rule 2. On new construction not more than four (4) subscribers shall be connected on any local exchange line and not more than ten (10) subscribers shall be connected on any rural line having a length of five (5) miles or less. On rural lines of greater length this number may be exceeded, but in no case should the number of subscribers on any one line be greater than that consistent with adequate service.

Under ordinary circumstances not more than fifteen (15) subscribers should be connected on any rural line, but in special cases a larger number may be justified. Where the use of the service and the revenue derived therefrom warrants such action, the number of subscribers on any one line should be reduced materially below this maximum. Service of a higher class should be rendered to subscribers who demand it and are willing to pay the additional cost thereof.

Rule 3. Each telephone utility furnishing service, alone or jointly with other telephone utilities, between any two cities or villages, in which exchanges are operated, should maintain, for through traffic between such cities or villages, at least one (1) trunk-line, either direct or switched, with which no subscribers' instruments are connected. Where the through traffic warrants it, additional lines shall be provided sufficient to maintain adequate service.

The above rule should be adhered to, whether the through traffic is handled on a toll basis or is included in regular charges for service. Toll stations may be installed on through lines, provided the operation of such stations does not interfere with the handling of through traffic.

Rule 4. Each telephone utility shall make such tests and inspections of its lines and equipment as may be necessary to insure the maintenance and operation of such lines and equipment at a high standard of efficiency.

The nature of these tests and inspections depends upon the kind of system, the protective devices installed and the interference from storms and other external sources usually experienced. The commission does not desire to specify exactly the nature and extent of these tests, but its inspectors will supervise the practice of the companies in complying with this rule and make suggestions relative to necessary changes in test practice. When permanent repairs cannot be made promptly, temporary repairs should be made. Such temporary repairs, however, should be made permanent just as quickly as possible.

Rule 5. Each exchange shall have sufficient central office equipment to meet all requirements and shall have sufficient operating force to handle the traffic at all times adequately and efficiently. Traffic studies shall be made and recorded at regular intervals by each utility in order to demonstrate to the commission that sufficient equipment is in service and the necessary operating force employed to handle the traffic with reasonable facility.

Where the use of the service does not warrant having an operator on duty full twenty-four hours, provision should be made, if practicable, for emergency calls being handled on a reasonable basis, even though the exchange is not operating for the ordinary convenience of the occasional users.

The traffic studies should include such items as the number of calls made during the busy hour and during other periods of the day and night, together with the way in which this traffic is divided between operators, and the time of day when the heaviest loads occur.

Rule 6. Every telephone utility shall make reasonable efforts to provide for meeting of emergencies such as failure of lighting or power service, sudden increases in traffic, or illness of operators; and should issue instructions to its employees covering the methods to be followed in promptly clearing trouble resulting from storms, fires and other emergencies which seriously affect the service.

No exchange furnishing continuous service shall be left in the sole charge of one operator, unless some other person capable of operating the exchange is available in case of emergency. There should be some provision for changing over to another system of ringing in case of failure of power service, as well as a reserve source for lighting, which is instantly available. A reasonable stock of repair parts and line supplies should always be on hand.

Rule 7. Any telephone exchange serving more than five hundred (500) city subscribers shall be considered as giving reasonably prompt service if ninety-four (94) per cent of all the calls are answered in ten (10) seconds or less. All other telephone exchanges shall answer at least ninety (90) per cent of the calls within ten (10) seconds. Where the traffic is insufficient to require the entire attention of an operator and the exchange is operated in connection with other work, slower service may be adequate.

If an exchange is being operated in connection with some other work on the part of the operators, the commission may require the exchange to be operated independently whenever the traffic and revenue warrant such change of operation.

Rule 8. Each telephone utility shall adopt suitable rules and instructions governing the methods and phraseology to be used by operators in the handling of all calls.

Traffic bulletins used by the larger telephone companies include in the instructions the phraseology to be used by the operators, and it appears that it is essential that such operating instructions be followed as closely as possible. The efforts of telephone companies along this line should insure the desired results and the

commission, through its inspectors, will supervise the practice of the companies in complying with the above rule and make suggestions relative to changes in their practice.

Subscribers should be required to call by number wherever practicable. In order to avoid giving the wrong number, it is advisable for operators to repeat the number to the subscriber before making the connection.

Telephone courtesy is extremely important to the growth and development of the telephone industry, the encouraging of the use of the telephone for important work and the eliminating of dissatisfaction and complaints on the part of the subscribers. Not only is it necessary that employees of the telephone utilities be courteous over the telephone, but they should encourage courtesy on the part of all users. Employees should not be allowed to listen on telephone lines in use except where this is necessary in the carrying on of the work. Operators should be very careful never to divert traffic from one subscriber to his competitors, or to discriminate in the quality of service and attention given to various subscribers.

Rule 9. Telephone directories of exchanges serving more than one thousand (1,000) subscribers shall be revised, printed and distributed to subscribers semi-annually. Telephone directories of all other exchanges shall be revised, printed and distributed to subscribers at least once each year. All directories should be dated and should contain such instructions as may be necessary to inform subscribers of the action they should take in order to obtain adequate and efficient service.

The revising of directories should be governed by the number of changes necessary to make the directory correct and up to date, and in some instances it may be desirable to make revisions more frequently than specified in the rule.

Rule 10. Rules and regulations governing local and toll service shall be printed in all directories. Each public pay station shall be provided with a directory. There shall also be posted in each public pay station instructions for the use of the equipment.

Utilities may find it convenient and desirable to include in their directories the commission's rules, cuts showing the proper way of speaking into the transmitter, and suggestions regarding the enunciation to be followed to eliminate misunderstanding the numbers given, etc.

Rule 11. Every telephone exchange shall maintain an accurate record of all complaints, interruptions or irregularities of the service, such record to include the date and time the trouble was reported, the nature of each complaint or irregularity, the duration of same, the action taken to clear the trouble, and the date and time such trouble is cleared. All reasonable efforts should be made to eliminate interruptions and irregularities and to properly care for all complaints that arise.

Such a record of complaints will indicate to the company officials and to the Commission's inspectors whether or not any particular subscriber encounters the same difficulty frequently, whether a large number of complaints arise from the same irregu-

larity in service, and whether some phases of the maintenance or operation are unsatisfactory. The ordinary slips filled out when the complaint is made, together with the notes of the trouble man or wire chief, will be satisfactory.

Rule 12. For the purpose of assisting the commission in enforcing these standards, each telephone utility shall file with the Commission the name and address of the official or employee with whom service complaints and reports of irregularity shall be taken up to insure prompt and careful attention to such complaints and reports. One (1) copy of each issue of the directory shall be filed with the Commission at the time of the distribution of such directory.

TOLL SERVICE.

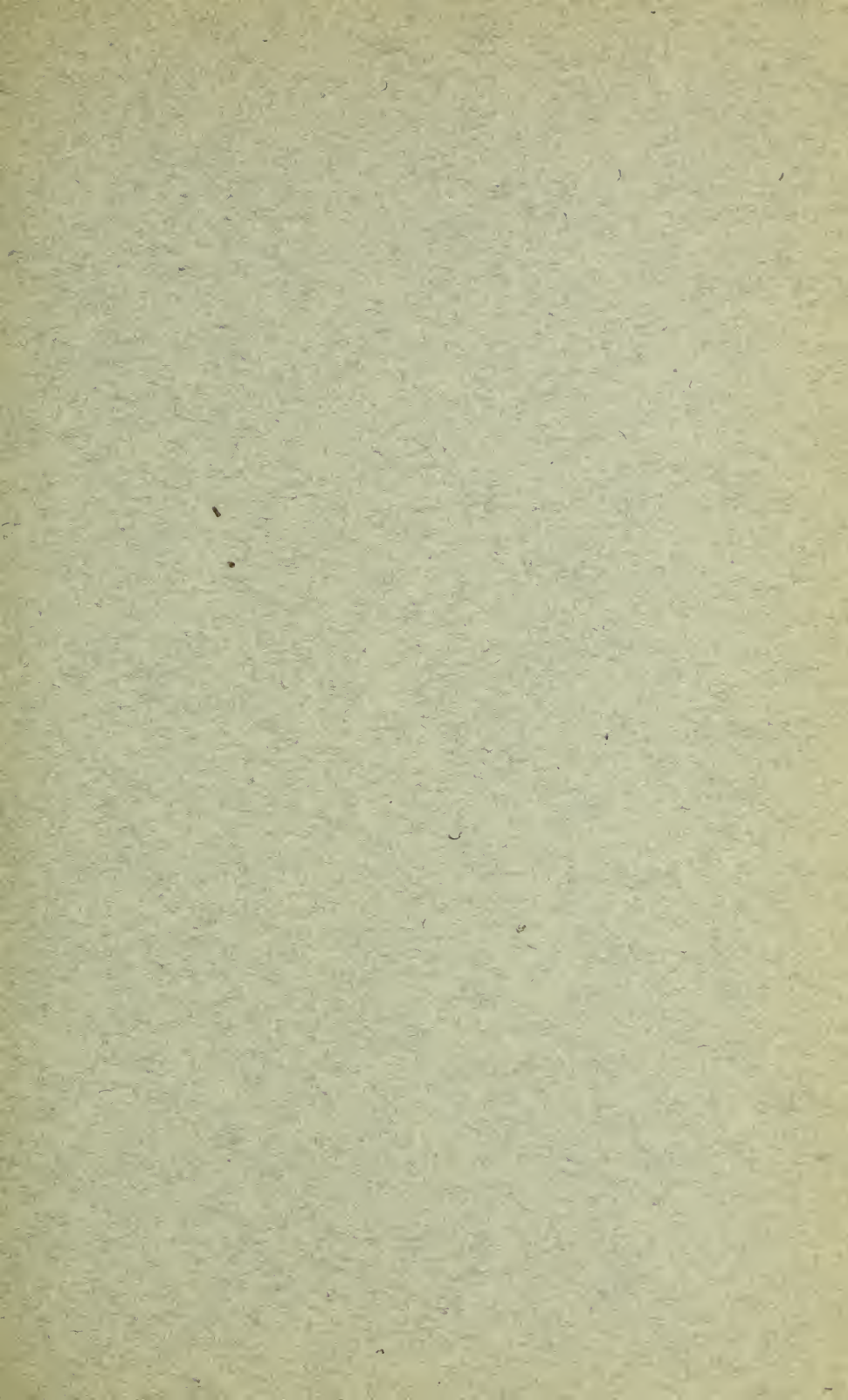
Toll service should be properly routed to give most efficient service as well as justice to the telephone companies where more than one utility is involved. In general, toll circuits should be tested out early each morning in order that trouble may be promptly eliminated. This is particularly important after storms. On joint lines or when one utility uses the lines of another utility, trouble on circuits should be promptly reported to the utility responsible for the maintenance of the line. Accurate and convenient timing devices should be installed in order that toll charges may be just, and that the service may not be unnecessarily delayed in order that the calls may be properly timed. The tone of voice used by operators is very important, particularly on toll service. Toll operators should cultivate not only a distinct articulation, but low tones and pleasing voice. This would aid materially in giving satisfactory service at highest efficiency. A record of the condition of long distance circuits entering each exchange should be maintained for the convenience of the utilities in properly maintaining their lines, and for the Commission's inspectors in investigating service conditions over toll lines.

These rules define a quality of service which will be economical and at the same time reasonably adequate for the public. The Commission realizes that it is impossible to establish general rules which will effectively cover every contingency, and if rigid adherence to the rules herein prescribed should, in any particular case, result in hardship to the company, or higher rates to the subscribers, without a commensurate betterment in service, application should be made to the Commission for a modification, giving the reasons therefor. The Commission, through its inspectors, will require full compliance with the rules, except in cases where special modifications are secured upon individual application.

It is therefore ordered, that all telephone utilities operating in the State of Illinois hereafter comply with the requirements of the rules and regulations enumerated above. Sixty (60) days is deemed a sufficient time within which to comply with this order.

By order of the Commission, this 31st day of March, 1915, dated at Springfield, Illinois.

R. V. PRATHER,
Acting Secretary.



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Public Utilities Commission of Illinois

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GENERAL ORDER 24

(Formerly Conference Ruling 19)

Rules Establishing Standards of Service for Water Utilities

Adopted by the Commission and Effective August 5, 1915

[Printed by authority of the State of Illinois.]



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.

1917.

P1033—1M

GENERAL ORDER 24.
(Formerly Conference Ruling 19)

Rules Establishing Standards of Service for Water Utilities.

PRELIMINARY.

I. Statutory.

The Illinois Public Utilities Law, Act of 1913, contains the following provisions:

SECTION 10, ARTICLE I, DEFINITIONS. The term "service", when used in this Act is used in its broadest and most inclusive sense, and includes not only the use or accommodation afforded consumers or patrons, but also any product or commodity furnished by any public utility and the plant, equipment, apparatus, appliances, property and facilities employed by, or in connection with, any public utility in performing any service or in furnishing any product or commodity and devoted to the purposes in which such public utility is engaged and to the use and accommodation of the public.

SECTION 54, ARTICLE IV. STANDARDS OF SERVICE. The commission shall have power to ascertain, determine and fix for each kind of public utility suitable and convenient standard commercial units of service, product or commodity, which units shall be lawful units of service for the purpose of this Act, to ascertain, determine and fix adequate and serviceable standards for the measurement of quantity, quality, pressure, initial voltage or other condition pertaining to the performing of its service or to the furnishing of its product or commodity by any public utility, and to prescribe reasonable regulations for examining, measuring and testing such service, product or commodity, and to establish reasonable rules, regulations, specifications and standards to secure the accuracy of all meters and appliances for examining, measuring, or testing such service, product or commodity.

II. Authorization of Rules.

In accordance with the statutory provisions in Section 54 above, the attached rules for water service have been prepared and approved by the commission to be effective on October 1, 1915.

III. Application of Rules.

These rules shall apply to any public utility which is defined as such by the Illinois Public Utilities Commission Law, which is now or hereafter may be engaged in the sale or distribution of water, and which comes under the jurisdiction of the commission.

IV. Saving Clause.

The adoption of these rules shall in no way preclude the commission from altering or amending the same, in whole or in part, or from

requiring any other or additional service, equipment, facility, or standard, either upon complaint, upon its own motion, or upon the application of any utility; and, furthermore, these rules shall in no way relieve any utility from any of its duties under the laws of this State.

If any utility has been supplying or is under contract to supply a quality of service of greater value to the consumer than that which these rules require, no reduction in such quality of service shall be made by the utility before a determination by the commission of the proper rate for the lower grade of service to be charged to the consumer. Such rate, in general, shall be based upon the cost of furnishing the grade of service required by these rules.

V. Definitions.

The word "utility", used in these rules, shall be construed to mean public utility.

The word "commission", used in these rules, shall be construed to mean the State Public Utilities Commission of Illinois.

The word "consumer", used in these rules, shall be construed to mean any person, firm, or corporation supplied by any utility with water.

WATER SERVICE RULES.

Rule 1. Records and Reports.

All records required by these rules shall be preserved for at least three years after they are made. Such records shall be kept within the State, at an office or offices of the utility located in the territory served by it, and shall be open for examination by the commission or its representative. Each utility shall notify the commission of the office or offices at which the various classes of records are kept and shall file with the commission such reports as the commission may require from time to time.

Rule 2. Meter Record.

The utility must keep a record for each meter, which record shall show the make, size, style, number, and date of purchase of the meter, and upon which record shall be entered the result of every test. The meter record shall also show reason for the test, reading of index before making the test, the results of the test, and method of making the test. The meter record shall further show the dates and places of installation of the meter since time of its purchase.

Rule 3. Pressure Record.

Each utility having 300 or more consumers shall maintain a recording pressure gage located at the approximate center of distribution. Causes of extreme variation shall be noted on the chart or record made by the gage. These charts shall be filed in chronological order and shall be open to inspection by the public.

Each utility shall furnish and set other recording pressure gages at such points and for such periods as may be determined by the commission.

STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS

AMENDMENT TO CONFERENCE RULING NO. 19 STANDARDS OF SERVICE FOR WATER COMPANIES.

BY THE COMMISSION :

Rule 4 of Conference Ruling No. 19 now reads :

"Each bill for metered service rendered by a utility to a consumer shall show the date and the reading of the meter at the beginning and end of the period for which the bill is rendered and the total number of units of water supplied.

"Where a sliding scale is in effect, the amount of water falling in each step and the charge for same shall be clearly shown.

"On the reverse side of all bills shall be printed the more important rules under which the utility operates. The form of bill and the rules the utility proposed to have printed on the reverse side shall be submitted to the Commission for approval."

Since the space on the back of a bill does not allow printing all the rules thereon, the consumer is not fully informed as to the rules of the company. Furthermore, certain companies now using postal cards suitably printed for submitting statements of water bills would have to revise their system of billing at an increased expense.

It is believed that the desired results can be accomplished by permitting the water utilities to print all the rules under which they operate, either in pamphlet or booklet form or on the back of the bills in case it is possible, and to distribute them at least twice a year to every consumer.

IT IS THEREFORE ORDERED that Rule 4, Conference Ruling No. 19, Establishing Standards of Service for Water Companies, be, and the same is, hereby amended to read as follows :

RULE 4. METER BILLS.

Each bill for metered service rendered by a utility to a consumer shall show the date and the reading of the meter at the beginning and end of the period for which the bill is rendered and the total number of units of water supplied.

Where a sliding scale is in effect, the amount of water falling in each step and the charge for same shall be clearly shown.

Each consumer shall receive, at least twice a year, a copy of all the rules under which the utility operates. The utility at its option may print the said rules either on the back of all water bills or in pamphlet or booklet form. The form of the bill and the rules shall be submitted in triplicate to the Commission for approval.

By order of the Commission, at Springfield, Illinois, this 20th day of April, 1916.

[SEAL]

(Signed)

R. V. PRATHER,

Secretary.

Note—Revised Rule 4 is to be pasted in all printed copies of Conference Ruling No. 19.

Rule 4. Meter Bills.

Each bill for metered service rendered by a utility to a consumer shall show the date and the reading of the meter at the beginning and end of the period for which the bill is rendered and the total number of units of water supplied.

Where a sliding scale is in effect, the amount of water falling in each step and the charge for same shall be clearly shown.

On the reverse side of all bills shall be printed the more important rules under which the utility operates. The form of bill and the rules the utility proposes to have printed on the reverse side shall be submitted to the commission for approval.

Rule 5. Interruptions of Service.

Each utility shall make all reasonable efforts to eliminate interruptions of service and, when such interruptions occur, shall endeavor to re-establish service with the shortest possible delay. Whenever the service is interrupted for the purpose of working on the distribution system or the station equipment, this shall be done at a time which will cause the least inconvenience to consumers. All consumers affected by such interruption shall be notified at least six hours in advance.

The utility shall also notify the proper officer of the fire department at least six hours in advance as to the extent of the shut-down. At the completion of repairs, the same officer shall be notified that service has been restored.

Rule 6. Complaints.

Each utility shall make written acknowledgment to complainants of the receipt of all written complaints, shall make a full and prompt investigation of both written and verbal complaints, and shall keep a record showing the name and address of the complainant, the date and nature of the complaint and the adjustment or disposal thereof.

Rule 7. Testing Facilities.

Each utility, unless specifically excused by the commission, shall provide such laboratory, meter-testing shop and other equipment and facilities as may be necessary to make the tests required by these rules. The apparatus and equipment so provided shall be available at all times for the inspection or use of any member or authorized representative of the commission.

Rule 8. Test and Allowable Error.

A water meter shall be tested by comparing the actual amount of water passing through it with the amount as indicated on the dial.

A test shall consist of passing water through the meter at the three following rates:

- (1) Approximately one-eighth flow.
- (2) Approximately one-half flow.
- (3) Full flow.

No meter shall be put in service or allowed to remain in service when it shows an error in registration of more than 4 per cent on

either flows (1) or (2) or more than 2 per cent on flow (3). The average error shall not be greater than 2 per cent.

The utility may make such additional tests as it may deem necessary but in such a manner as not unreasonably to inconvenience the consumer.

Note: Upon application to the commission, exceptions to the above method of testing may be granted for meters above 2-inch size. The method of such testing must be approved by the commission.

Rule 9. Meter Tests on Premises.

Tests may be made at the place the meter is installed, *provided* the method employed by the utility for so testing a meter has been submitted to and has received the approval of the commission.

Rule 10. Meters in Service Without Test Records.

All water meters put in service before October 1, 1915, for which there is no test on record within five years, must be tested as soon thereafter as circumstances will permit and in all cases before January 1, 1917. Each test in this case shall be made by and at expense of the utility and in accordance with Rules 2 and 8.

Rule 11. Installation of Meters.

No meter shall be placed in service unless it has been tested immediately previous to its installation and found accurate within the limits prescribed in Rule 8. This test shall be made either by the utility or the meter manufacturer. If made by the latter, the utility must obtain a copy of the result of the manufacturer's test.

Rule 12. Frequency of Tests.

No water meter shall be kept in service for a period longer than nor for a registration greater than that specified in the following table, without checking it for accuracy and readjusting it if found to be inaccurate beyond the limits mentioned in Rule 8:

$\frac{5}{8}$ inch meter 10 years or 100,000 cubic feet;

$\frac{3}{4}$ inch meter 8 years or 150,000 cubic feet;

1 inch meter 6 years or 300,000 cubic feet;

All meters above 1 inch 4 years.

Rule 13. Request Tests.

Each utility shall make an accuracy test of a meter upon the written request of the consumer. When the consumer desires to be present at the test he may require that the meter be sealed before removing it from his premises, which seal shall not be broken until the test has been made in his presence. When the meter is found to be accurate within the limits specified in Rule 8, the consumer shall pay a fee to the utility as specified below. In case the meter has not been tested during 12 months prior to the request, the utility shall make the test without charge to consumer. A full report of any request test shall be entered on the meter record card as specified in Rule. 2.

Fee for testing a meter which has been in service less than one year since last test shall be:

Up to and including 1-inch inlet, \$2.00;

Above 1-inch and including 2-inch inlet, \$5.00;

Rates for testing meters not included above or so located that the cost of testing will be out of proportion to fee specified in judgment of the commission, will be furnished upon receipt by the commission of a complete description of the case.

Rule 14. Referee Tests.

Upon written application to the commission by a consumer, a test will be made of the consumer's meter by an employee of the commission as soon as practicable. The application for such test must be accompanied by a fee as specified in Rule 13.

If the meter is found to be registering more than 2 per cent fast on the average when tested as prescribed in Rule 8, the utility shall pay to the consumer the amount of the fee.

The utility shall in no way disturb the meter after a consumer has made an application for a referee test until authority to do so is given by the commission or the consumer in writing.

IT IS THEREFORE ORDERED that the management of all water utilities in the State of Illinois shall conform to all rules and regulations enumerated above.

AND IT IS FURTHER ORDERED that each utility shall notify the commission within fifteen (15) days that the terms of this order are accepted.

By order of the Commission, at Springfield, Illinois, this 5th day of August, 1915.

R. V. PRATHER, *Acting Secretary.*

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STATE OF ILLINOIS
Public Utilities Commission

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TARIFF CIRCULAR NO. 2.

GENERAL ORDER 28

(Formerly Conference Ruling 23)

**Rules and Regulations Governing the Construction and Filing
of Schedules of Rates, Tolls and Charges by Public
Utilities Other Than Transportation
Companies**

Effective April 1, 1916.

[Printed by authority of the State of Illinois.]



SCHNEPF & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.

1918.

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STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

TARIFF CIRCULAR NO. 2

GENERAL ORDER 28

(Formerly Conference Ruling 23)

In the Matter Relating to Rules and Regulations Governing the Construction and Filing of Schedules of Rates, Tolls and Charges by Public Utilities Other than Transportation Companies.

The State Public Utilities Commission of Illinois by authority of an Act of the General Assembly of the State of Illinois, entitled, "An Act to provide for the Regulation of Public Utilities," approved June 30, 1913, having fully considered the matter of the following regulations:

It is hereby ordered that the following

RULES and REGULATIONS Governing the Construction and Filing of Schedules of Rates, Tolls and Charges by Public Utilities other than Transportation Companies, as defined in an Act of the General Assembly of the State of Illinois, entitled, "An Act to Provide for the Regulation of Public Utilities," approved June 30, 1913,

be and the same are hereby adopted and issued, and shall be in force and effect on and after April 1, 1916; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and that said copy so authenticated and filed shall be deemed the original record thereof.

It is further ordered that each and every corporation, company, association, joint stock company or association, firm, partnership or individual, their lessees, trustees or receivers appointed by any court whatsoever, that now or hereafter may operate or manage within the State of Illinois for public use, any plant, equipment or property used or to be used for or in connection with the transmission of telegraph or telephone messages (including cable and wireless companies) between points within the State; or for the production, storage, transmission, sale, delivery, or furnishing of gas, electricity, light, power, water or heat; or for the storage or warehousing of goods (including cold storage and public grain elevators); or for the conduct of the business of a wharfinger, or for the transportation of persons or property by street railroads (including motor busses) subject to the jurisdiction of this Commission, is hereby directed and required on and after April 1, 1916, to file and to publish all of its schedules of rates, tolls, charges or rentals and rules and regulations, contracts, etc., and supplements thereto, in accordance with the rules and regulations hereby adopted and prescribed.

RULES AND REGULATIONS

Governing the Construction and Filing of Schedules of Rates, Tolls and Charges by Public Utilities other than Transportation Companies as defined in an Act of the General Assembly of the State of Illinois, entitled, "An Act to Provide for the Regulation of Public Utilities," approved June 30, 1913.

EXTRACTS FROM THE ACT.

PUBLIC UTILITIES DEFINED.

SECTION 10. "The term 'public utility,' when used in this Act, means and includes every corporation, company, association, joint stock company or association, firm, partnership or individual, their lessees, trustees, or receivers appointed by any court whatsoever (except, however, such public utilities as are or may hereafter be owned or operated by any municipality) that now or hereafter:

"(a) May own, control, operate or manage, within the State, directly or indirectly for public use, any plant, equipment or property used or to be used for or in connection with the transportation of persons or property or the transmission of telegraph or telephone messages between points within this State; or for the production, storage, transmission, sale, delivery or furnishing of heat, cold, light, power, electricity or water; or for the conveyance of oil or gas by pipe line; or for the storage or warehousing of goods; or for the conduct of the business of a wharfinger; or that

"(b) May own or control any franchise, license, permit or right to engage in any such business."

FILING SCHEDULES OF RATES.

SECTION 33. "Every public utility shall file with the Commission and shall print and keep open to public inspection schedules showing all rates and other charges, and classifications, which are in force at the time for any product or commodity furnished or to be furnished by it, or for any service performed by it, or for any service in connection therewith, or performed by any public utility controlled or operated by it. Every public utility shall file with and as a part of such schedule and shall state separately all rules, regulations, terminal, icing, storage or other charges, privileges and contracts that in any manner affect the rates charged or to be charged for any service. Such schedule shall be filed for all services performed wholly or partly within this State.

"Every public utility shall file with the Commission copies of all contracts, agreements or arrangements with other public utilities, in relation to any service, product or commodity affected by the provisions of this Act, to which it may be a party, and copies of all other contracts, agreements or arrangements with any other person or corporation affecting in the judgment of the Commission the cost to such public utility of any service, product or commodity."

NO SERVICE TO BE RENDERED UNTIL SCHEDULES FILED.

SECTION 35. "No public utility shall undertake to perform any service or to furnish any product or commodity unless or until the

rates and other charges and classifications, rules and regulations relating thereto, applicable to such service, product, or commodity, have been filed and published in accordance with the provisions of this Act: *Provided*, that in cases of emergency, a service, product or commodity not specifically covered by the schedules filed, may be performed or furnished at a reasonable rate, which rate shall forthwith be filed and shall be subject to review in accordance with the provisions of this Act."

RULES AND REGULATIONS.

SCHEDULES LAWFULLY ON FILE.

1. Schedules that were lawfully on file with the Commission and posted in offices of utilities, on March 31, 1916, will be considered as continued in force and effect. All schedules filed on or after April 1, 1916, must, except as otherwise specified herein, conform to all of these rules. The Commission may direct the reissue of any schedule at any time.

FORM AND SIZE OF SCHEDULE.

2. All schedules shall be made substantially in accordance with the form attached hereto and made a part hereof, and shall be plainly printed, mimeographed or typewritten on paper of good quality and must be in book, sheet or pamphlet form and of size 8 by 11 inches. Loose-leaf plan may be used so that changes can be made by reprinting and inserting a single leaf.

SCHEDULES SHALL BEAR I. P. U. C. NUMBERS.

3. All schedules or supplements filed with the Commission on or after April 1, 1916, shall bear a number with the following prefix thereto: I. P. U. C. The various utilities shall be identified by the service rendered and in case the loose-leaf form is used, same shall be printed on each separate sheet.

Separate schedules or supplements must be filed for each class of service and each separate schedule must have its individual number and name of service furnished, that is to say, for Gas, Electricity, Water, Heating, etc.

Schedules or supplements shall be numbered in consecutive numerical order, commencing with No. 1 for each class of service. For example, for the first schedule or supplement filed by an electric utility: I. P. U. C. No. 1.

TITLE PAGE SHALL SHOW:

4. The title page of every schedule shall show:
 - (a) I. P. U. C. number of the schedule in the upper right-hand corner and immediately thereunder the I. P. U. C. number or numbers of schedules canceled thereby.
 - (b) The name in full of the issuing corporation and class of service.
 - (c) The territory or territories served.
 - (d) The date of issue.
 - (e) The effective date.

- (f) The name, title and address of the officer by whom the schedule is issued.

If the utility is small or has but few rates, the charges assessed by such utility may be inserted on the title page. If, however, there are more rates than can be inserted on this page, two or more sheets should be used.

STATUTORY NOTICE REQUIRED.

5. All changes in rates, charges or rentals or in rules that affect rates, charges or rentals, shall be filed with the Commission at least thirty days before they are to become effective. The title page of every schedule or supplement and the reissue of any page or sheet must show full thirty days' notice, except by special permission of the Commission.

Application for permission to change rates on less than thirty days' notice must be made in writing and must plainly specify the necessity for special consideration.

When permission is granted to reissue or file a schedule or supplement on less than thirty days' notice, a notation should be made at the bottom of such schedule or supplement that it is issued under order of the Illinois Public Utilities Commission No., of date, or by authority or decision of the Commission in Case

AMENDMENTS AND SUPPLEMENTS.

6. A change in or addition to a schedule shall be known as an amendment, and shall be shown in a supplement to the schedule and shall refer to the page or pages or item or items of the schedule, or of previous supplement, which it amends, specifying such schedule or supplement by its I. P. U. C. number.

When schedules contain two pages, or less, no supplements will be allowed—Schedules must be reissued.

CHANGES TO BE INDICATED IN SCHEDULE OR SUPPLEMENT.

7. All schedules or supplements thereto must indicate increase or decrease thereby made in existing rates and charges, and must indicate in any classification, rule or regulation all changes which may result in any increase or decrease in any rate or charge. Black heavy-faced type may be used to indicate increases and italic type may be used to indicate decreases or such increases and decreases may be indicated by the use of uniform symbols throughout. A clear explanation of the use of distinctive type or symbols must be made in the schedule or supplement.

SEPARATE SCHEDULES TO BE FILED FOR EACH LOCATION.

8. Public Utilities operating at more than one location must file separate schedules for each location, using consecutive I. P. U. C. numbers.

POSTING OF SCHEDULES.

9. The law requires that all schedules be posted, Section 34 of the Act reading as follows:

"The schedules referred to in section 33 shall be plainly printed, mimeographed or typewritten in large type, and a copy thereof shall be posted or kept on file in every station or office of a public utility

where the public transacts business with such public utility. Any or all of such schedules kept as aforesaid shall be immediately produced by such public utility for inspection upon the demand of any person. A notice printed in bold type, in size prescribed by the Commission, stating that such schedules are on file with the agent and open to inspection by any person, and that the agent will assist any person to determine from such schedules any rates or other charges, classification, rules or regulations in force, shall be kept posted by the public utility in two public and conspicuous places in every such station or office. * * * *Provided*, that in lieu of filing its entire schedule in each station or office, any public utility may, subject to the regulations of the Commission, file or keep posted at such station or office, schedules of such rates or other charges, classifications, rules and regulations relating thereto, as are applicable at, to and from the place where such office is located."

LETTER OF TRANSMITTAL.

10. All schedules or supplements that are filed with the Commission shall be accompanied by a letter of transmittal on paper 8 by 10½ inches in size and to the following effect:

[Name of Corporation in Full.]

(Date).....

Advice No.....

*To the Public Utilities Commission,
Springfield, Illinois:*

Accompanying schedule issued by the.....
is sent you for filing in compliance with the requirements of the Public Utilities Commission Law:

I. P. U. C. No.....

Supp. No.....to I. P. U. C. No.....

Effective....., 19....

.....
(Signature)

A separate letter may accompany each schedule, or the form may be modified to provide for filing under one letter as many schedules as can conveniently be entered.

NOTE A. If receipt for accompanying schedule is desired, the letter of transmittal must be sent in duplicate, and one copy will be stamped and returned as receipt.

NOTE B. No schedule or supplement will be accepted for filing unless it is delivered to the Commission free of all charges or claims for postage on a date which will allow full statutory notice. If a schedule reaches the office of the Commission on Sunday it will be considered as received on Monday.

It is further ordered that the Secretary of this Commission shall forthwith serve on each public utility, as aforesaid, a copy of this order and such public utility shall within five days acknowledge receipt thereof.

By order of the State Public Utilities Commission of Illinois, this 16th day of March, 1916.

R. V. PRATHER, *Secretary*.

FORM OF SCHEDULES

(All Pages)

[NOTE: Five separate pages are combined in the form shown here. Each of the pages required must show that part above the first and below the last double rule, and the other heading as indicated.]

I. P. U. C. No.....
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(First Page)

SCHEDULE OF RATES FOR

.....
 Class of Service

Applying to the following territory.

(Second Page)

CLASSIFICATION OF SERVICE**Rate**

(Third Page)

STANDARD TERMS, RULES AND CONDITIONS OF SERVICE

(Fourth Page)

CONTRACT RIDERS, APPLICABLE TO FOREGOING RATES

(Fifth Page)

DEFINITIONS AND INFORMATION

(All Pages)

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GENERAL ORDER 30

Establishing Rules for Overhead Electrical Construction.



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SPRINGFIELD, ILL.
1917.

1065—1M.

STATE OF ILLINOIS
Public Utilities Commission

GENERAL ORDER 30.

In the Matter of Rules for Overhead Electrical Construction in the
State of Illinois.

The Illinois Public Utilities Commission Law, approved June 30, 1913, contains the following provisions:

"SEC. 32. * * * Every public utility shall furnish, provide and maintain such service, instrumentalities, equipment and facilities as shall promote the safety, health, comfort and convenience of its patrons, employees, and the public, and as shall be in all respects adequate, efficient, just and reasonable * * *."

"SEC. 57. The commission shall have power, after a hearing and upon its own motion or upon complaint, by general or special orders, rules or regulations, or otherwise, to require every public utility to maintain and operate its plant, equipment or other property in such manner as to promote and safeguard the health and safety of its employees, passengers, customers, and the public, and to this end to prescribe, among other things, the installation, use, maintenance and operation of appropriate safety or other devices or appliances, including interlocking and other protective devices at grade crossings or junctions and block or other systems of signalling, to establish uniform or other standards of equipment, and to require the performance of any other act which the health or safety of its employees, passengers, customers or the public may demand * * *."

Agreeable to the above provisions the engineering staff of this Commission prepared tentative rules for overhead electrical construction which were submitted to this Commission. These tentative rules were transmitted to the various interested utilities under date of April 29, 1916, accompanied by notice of a hearing to be held in Springfield on May 16, 1916.

At this hearing a large number of utilities, municipalities, labor organizations and other interested parties were represented. The tentative rules were fully discussed and many suggestions and criticisms were offered.

The Commission, having fully considered all the protests and answers, having heard all the evidence adduced and representations and arguments made, and being fully advised in the premises, finds that the "Rules for Overhead Electrical Construction," attached hereto and a part hereof, are in all respects, adequate, efficient, just and reasonable, and that all rules previously adopted by the Commission covering similar construction should be annulled and cancelled.

IT IS THEREFORE ORDERED that every public utility coming within the jurisdiction of the Commission and owning or operating overhead electrical wires in the State of Illinois shall furnish, provide and maintain its service, instrumentalities, equipment and facilities furnished or located in the State of Illinois in accordance with the "Rules for Overhead Electrical Construction" attached hereto and hereby made a part hereof.

IT IS FURTHER ORDERED that the rules herein prescribed shall be in full force and effect from and after this date.

IT IS FURTHER ORDERED that the rules entitled "Rules Governing the Construction of Telephone, Telegraph and Other Forms of Electric Transmission Lines Across Similar Lines, and Tracks of Railroad and Street Railroad Companies" adopted by the Commission and effective April 2, 1914, be, and the same are hereby, annulled and cancelled except in so far as the same apply to wires crossing under railroad tracks¹ except under structures.

By order of the Commission, at Springfield, Illinois, this 12th day of October, 1916.

R. V. PRATHER, *Secretary*.

¹ That part of "Rules Governing Construction of Telephone, Telegraph and Other Forms of Electric Transmission Lines Across Similar Lines, and Tracks of Railroad and Street Railroad Companies" which is not annulled and cancelled by the above order is as follows:

UNDER CROSSINGS THROUGH EMBANKMENTS AND CUTS.

In crossing under the tracks of any railroad or street railroad company located on embankments or in cuts, the manner of crossing preferably should be by means of a conduit, the top of which is located not less than 3 feet 6 inches below the base of rail, and surrounded by six inches of concrete. Other means of crossing without the use of conduits will be considered when satisfactorily demonstrated as to insulation and durability.

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RULES FOR OVERHEAD ELECTRICAL CONSTRUCTION.

SECTION I. PRELIMINARY.

101. Scope and Application.

a. These rules and regulations shall apply to the new construction or reconstruction of all overhead electrical lines located entirely outside of buildings from the date hereof and made by or for the use of any public utility coming within the jurisdiction of this Commission.

b. In the case of existing construction, definite plans shall be instituted which will eliminate all features not in agreement with these rules as expeditiously as practicable. In any event the necessary changes shall be made within ten (10) years from the date hereof: *Provided*, that the Commission reserves the right, in specific instances, to fix a period other than ten (10) years from the date hereof within which these rules shall be complied with.

102. Intent.

It is the intent of these rules to make human safety a matter of primary consideration in the electrical construction to which they apply and to fix minimum requirements for such construction.

It is not the intent of these rules to specify a grade of construction which will be recommended or which may be necessary to meet service requirements, nor is it their intent to conflict with any service rules heretofore issued by this Commission or which may be issued in the future.

103. Exemptions.

If exemption from any of the requirements herein is desired in any particular case the Commission or its authorized agents will consider the application of a utility for such exemption when accompanied by a full statement setting forth the conditions existing and the reasons why such exemption is desired. It is understood that any exemption so granted shall apply only to the particular case covered by the application and such exemption shall not be extended to other cases without the further approval of the Commission, or of an authorized agent thereof.

104. Saving Clause.

The adoption of these rules shall in no way preclude the Commission from altering or amending them, in whole or in part, or from

requiring or permitting a standard of construction other than that set by these rules whenever it will be to the public interest to do so. The requirements specified herein shall not relieve any utility of any statutory requirements.

105. Definitions.

a. **SIGNAL CIRCUIT:** Any telephone, telegraph or other circuit used for communication or signalling purposes and carrying (1) not to exceed 100 volts or (2) not to exceed 400 volts if the maximum power transmitted does not exceed 150 watts.

b. **SIGNAL LINE:** Supports, attachments and conductors used for signal circuits.

c. **SUPPLY CIRCUIT:** Any circuit used for the supply of electrical energy for lighting, heating or power purposes and all circuits not classed as signal circuits.

d. **SUPPLY LINE:** Supports, attachments and conductors used for supply circuits.

e. **VOLTAGE:** The highest working voltage between any two conductors of the same electrical circuit; if the circuit be grounded the ground is to be considered as one conductor of the circuit, for the purpose of these rules.

f. **CONFLICTING LINES:** "Conflicting" or "in conflict" are terms used to designate a line so situated with respect to a second line (except at crossings) that the overturning of the conflicting line or failure of its attachments might result in contact with the conductors or supports of the second line.

g. **PARALLELISM:** The terms "parallelism" and "parallel" refer to situations where a supply line and a signal line follow substantially the same course, or are otherwise in proximity for a sufficient distance so that the supply circuit creates—or in case of a proposed circuit, is liable to create—inductive interference in the signal circuits.

h. **PRACTICABLE:** Where used herein means that which may be accomplished by reasonably available means.

i. **JOINT USE:** This term refers to situations in which supply circuits and signal circuits occupy the same poles or towers, or to situations in which poles are jointly used for supporting the supply-line conductors of different utilities.

j. **B. & S. GAGE:** This term is an abbreviation for "Brown and Sharpe Gage." The approved name for this gage is "American Wire Gage." The former term has been used in these rules because at present it appears to be that more commonly used and understood.

106. Classification of Supply Circuits.

For convenience, supply circuits where involved in crossings, conflicts, parallels and joint construction with signal circuits, are classed in these rules as follows:

CLASS A INCLUDES:

- (1) Constant-potential alternating-current circuits, not grounded, exceeding 5,000 volts between conductors.
- (2) Constant-potential alternating-current circuits, one side or neutral grounded, exceeding 2,500 volts to ground.

- (3) Constant-potential direct-current circuits exceeding 750 volts to ground.
- (4) Constant-current direct or alternating, series arc or incandescent circuits carrying over 7.5 amperes.

CLASS B INCLUDES:

- (1) Constant-potential alternating-current circuits, not grounded, carrying 5,000 volts or less between conductors.
- (2) Constant-potential alternating-current circuits, one side or neutral grounded, carrying 2,500 volts or less to ground.
- (3) Direct-current circuits carrying 750 volts or less to ground.
- (4) Constant-current, direct or alternating series arc or incandescent circuits not to exceed 7.5 amperes.

SECTION II.

OVERHEAD CONSTRUCTION IN GENERAL.

201. General Requirements.

a. Each utility operating a system of overhead supply or signal lines shall have and maintain its system of lines in such condition as will enable it to furnish safe, proper and adequate service. Such systems and all appurtenances thereof shall be constructed in conformity with good modern practice.

b. It is expected that all possible care will be exercised by each utility to reduce the life hazard to which its employees and the public may be subjected by the presence of its overhead wires. It is also expected that each utility will so construct and operate its overhead lines as to cause the least damage to other public utilities.

202. Factor of Safety Requirements.

In the case of steel-tower construction it is the intent of these rules, when not otherwise specified, to require construction which will be capable of sustaining a load equal to that obtained by multiplying the maximum mechanical loads likely to be placed upon the construction, by the following factors:

Kind of Construction.	Factor.
Wires, cables, ties and splices.....	2
Pins (steel or wood).....	2
Pole hardware	2
Insulators (referring to mechanical requirements only).....	3
Guy insulators (noninterlocking)	3
Guy insulators (interlocking)	2
Guy strand, anchors and connections.....	3
Steel crossarms	3
Structural steel poles and towers and settings.....	2½
Foundations and anchorages.....	2

The maximum load likely to be placed upon the construction shall be that determined by the National Bureau of Standards as applicable to the locality in which the construction is to be installed.

203. Inspection of Lines.

Each utility shall frequently and thoroughly inspect its lines for the purpose of insuring their maintenance in conformity with these rules. Defective equipment shall be put into good and safe condition or removed. Lines which are temporarily out of service shall be inspected and maintained as thoroughly as though in regular service.

204. Cooperation to Avoid Interference.

A utility contemplating new construction shall consult with any other utility whose wires will be subjected in any manner to interference or dangerous proximity by such proposed construction, and the

utilities concerned shall cooperate with a view to preventing the interference or hazard. Failure to comply with this requirement will receive serious consideration by this Commission in any subsequent issue involving this construction.

205. Location of Paralleling Circuits.

When new lines are projected which will parallel existing lines of other utilities on the same street, highway, or alley, the new construction shall, unless joint construction is used, be located, where practicable, on the opposite side of the street, or other way, from that occupied by the existing lines; or be routed elsewhere if a second route is available.

206. Avoidance of Parallels and Interference Between Signal Lines and Supply Lines.

a. Supply circuits are liable to interfere mechanically or electrically with the operation of signal circuits in cases where the two classes of circuits run parallel for any considerable distance, or in other cases where they come into close proximity to each other, unless due consideration and care be given to the location and methods of constructing and operating both the supply and signal circuits.

b. Every reasonable effort shall be made to avoid new parallels. Any utility proposing to construct a new signal or supply line which will create a parallel or generally to reconstruct an existing line involved in a parallel (except in case of emergency) shall give ten days' notice (or thirty days' notice whenever practicable) of its intentions to carry on such work, to the utilities affected, including detailed information as to the location and character of the work proposed. If a plan can be devised and agreed upon by the utilities for maintaining a separation between the supply lines and signal lines which will be adequate to avoid interference, this shall be done. It is understood that Class "B" supply lines will not usually cause troublesome interference to metallic telephone circuits provided both lines are well constructed. However, the possibility of such interference should not be overlooked.

c. In case it is impracticable to secure adequate separation between the supply lines and signal lines, the parties in interest shall endeavor to agree upon a method of construction and operation to be followed which will reduce all disturbances to a minimum. The provisions of section VII of these rules are recommended for consideration in this connection. In cases where the parties are unable to reach an agreement the matter shall be referred to this Commission for adjustment.

d. In any case where, because of unusual conditions, it is impracticable to prevent interference between supply circuits and signal circuits by reasonable precautions, or by alterations in the methods of construction and operation of both the supply and signal lines, a wider separation between the supply lines and signal lines shall be effected.

207. Unnecessary Wire Crossings.

In the construction of lines, unnecessary crossing of other lines or of streets or alleys shall be avoided.

208. Joint Use of Poles Recommended.

In urban districts where Class "A" circuits are not involved, joint use of pole lines is urged as promoting the public interest. However, this recommendation shall not be construed as giving authority for the use of any utility's poles without its consent.

209. Construction of Conflicting Lines.

a. In all cases of conflicting lines the clearance between conductors on different supports shall be not less than that required in article 306, but in no case less than four (4) feet. Where one line is built over another, the wires of the lower line next the pole of the upper line shall, where necessary, be attached to the pole of the upper line in such a way as to secure the proper spacing of the lower wires, and adequate climbing space.

b. Where a conflict involving supply circuits is created, the higher voltage wires shall be at the higher level wherever practicable and the requirements of section VI covering construction for jointly used pole lines shall be followed in so far as they may be applicable, including the requirement for securing permission from the Commission for certain classes of construction.

210. Abandoned Lines.

a. If any overhead line or portion thereof be abandoned, the same shall be removed by its owners so that it will not become a public nuisance as well as a possible hazard to life or property.

b. If a line be projected which will conflict with an abandoned line, such abandoned line shall be removed before the new line is put into use.

211. Sizes of Wires.

Conductors used for supply circuits shall have strengths not less than those of the copper wires shown in the following table:

Voltage of Circuit.	Size of Wire B. & S. Gage.
250 or less (pole line to customer).....	No. 10 soft
250 or less (span lengths 150 ft. or less).....	No. 10 soft
250 or less (span lengths over 150 ft.).....	No. 8 soft
250 to 2,500 (span lengths 150 ft. or less).....	No. 8 soft
250 to 2,500 (span lengths over 150 ft.).....	No. 6 soft
2,500 to 15,000 (span lengths 150 ft. or less).....	No. 8 hard
2,500 to 15,000 (span lengths over 150 ft.).....	No. 6 hard
15,000 or over.....	No. 6 hard

212. Material of Wires.

a. If so desired, material other than copper may be used for conductors, provided, that they be maintained in such condition that their tensile strength is at no time less than that required by article 211: And, further provided, that they be installed with such sags that under the maximum loading prescribed by the National Bureau of Standards the stress in such conductors will not exceed sixty (60) per cent of their ultimate tensile strength.

b. The Commission desires to call attention to the advantages obtained by the use of medium-hard copper wire on account of the greater strength obtainable as compared with soft wire without apparent compensating disadvantages. If medium-hard copper is to be used it should conform to the specifications of the American Society for Testing Materials. If medium-hard wire conforming to these specifications is used it shall be considered, for the purpose of these rules, as the equivalent of hard wire of the same size. Care should be taken in ordering this wire to specify that it shall conform to the specifications of the American Society for Testing Materials.

213. Spans of Supply Wires.

Where wooden poles are used for supply lines it is recommended that spans be limited to the following: In urban districts, 125 feet; in rural districts, 135 feet. In none but cases of unusual necessity shall spans carried on wooden poles exceed the following: In urban districts, 150 feet; in rural districts, 175 feet; in such cases the wire used shall be sufficiently strong to provide a factor of safety equivalent to that which would be obtained by the provisions of article 211 with a span length of 125 feet.

214. Spans of Signal Wires.

Where wooden poles are used for signal circuits, it is recommended that spans be limited to the following: In urban districts, 135 feet; in rural districts, 150 feet. In none but cases of unusual necessity shall spans carried on wooden poles exceed the following: In urban districts, 150 feet; in rural districts, 175 feet; except that in the case of two-wire lines serving rural subscribers only and located in rural districts this rule shall not apply.

215. Sags of Overhead Supply Conductors.

In general overhead construction overhead wires shall be strung with sags not less than those shown in Table I of the appendix to these rules. In general, wires carried on the same crossarm should hang as nearly parallel as practicable in order that the possibility of reduced clearances due to the swaying of the wires may be minimized.

216. Guys.

All pole lines carrying more than two wires shall be head-guyed or otherwise sustained at the end of the line. All pole lines shall be adequately guyed or otherwise sustained at all turns.

217. Clearance of Line Conductors from Ground.

a. The clear space between the lowest line conductors, service drops, guys, arc or trolley span wires, and the crown of streets, highways or alleys shall not be less than the distance specified below:

Guys, span wires, service drops, signal circuits, trolley feeders.	18 ft.
Trolley contact wires.....	16 ft.
Supply circuits, less than 5,000 volts (not elsewhere specified).	20 ft.
Supply circuits, 5,000 volts and over.....	22 ft.

b. At points on public highways or on unfenced right-of-ways other than at crossings over streets, highways or alleys, the following

minimum clearances shall be maintained between the lowest line conductors and the surface of the ground:

Signal circuits.....	14 ft.
Trolley contact wires.....	16 ft.
Supply circuits, less than 5,000 volts.....	18 ft.
Supply circuits, 5,000 volts and over.....	20 ft.

c. Along fenced right-of-ways the following minimum clearances shall be maintained between the lowest line conductors and the surface of the ground, except at private road crossings, in which cases section 217-b shall apply:

Signal circuits.....	9 ft.
Trolley contact wires.....	16 ft.
Supply circuits, less than 5,000 volts.....	16 ft.
Supply circuits, 5,000 volts and over.....	18 ft.

218. Pin Spacing.

The spacing of pins supporting supply conductors on crossarms shall be not less than is specified in the following table:

Line Voltage.	Separation.
Not exceeding 750 volts.....	6 in.
Exceeding 750 volts but not exceeding 5,000.....	12 in.
Exceeding 5,000 volts but not exceeding 11,000.....	14½ in.
Exceeding 11,000 volts but not exceeding 16,500.....	18 in.
Exceeding 16,500 volts but not exceeding 27,000.....	24 in.
Exceeding 27,000 volts but not exceeding 35,000.....	30 in.
Exceeding 35,000 volts but not exceeding 47,000.....	36 in.
Exceeding 47,000 volts but not exceeding 70,000.....	48 in.

219. Clearance of Guys.

a. Guys shall have clearances in accordance with the following table from all signal and supply wires, except that where supply circuits and guys are both securely attached to the same pole a clearance of eighteen (18) inches will be permitted:

Guys to	Clearance in inches from		
	Signal wires.	Supply wires.	
		Less than 5,000 volts.	5,000 volts and over.
Signal lines	3	24	48
Supply lines, less than 5,000 volts.....	24	36	48
Supply lines, 5,000 volts and over.....	48	48	48

b. The clearances above specified for guys to supply lines shall also be maintained where possible between circuits and trolley span supports, arc-lamp span supports, metal arc-lamp chains or ropes, trolley brackets, and other similar metallic construction.

c. Where supply circuits carrying over 750 volts are liable to come into dangerous proximity to foreign guys, such as guys to smokestacks,

signs, and the like, the possibility of dangerous contact shall be minimized by the installation of strain insulators in the guys or by the placing of guard wires over the supply circuits.

220. Insulators in Guys.

a. Any guy to a wooden pole carrying supply circuits of less than 10,000 volts, if coming within eight (8) feet of the ground, shall be provided with a strain insulator designed for at least as great a working voltage as that carried. Such strain insulator shall be located as nearly as possible six (6) feet from the pole, measured horizontally, but in no case less than eight (8) feet from the ground.

b. In cases where a strain insulator is not required by the foregoing provision, if the utility elects to install guys to supply lines without strain insulators, the guy shall be thoroughly grounded if it is within eight (8) feet of the ground.

c. Where guys to signal lines are exposed to contact with supply wires, they shall be equipped with strain insulators or grounded as above specified.

221. Bracing Crossarms.

All crossarms exceeding three (3) feet in length shall be braced to the pole by means of metal braces attached to both halves of the arm, and of size suited to the requirements. Alley arms shall be adequately guyed to prevent their swinging out of position.

222. Attachments to Trees.

a. The supporting of line conductors by trees in lieu of other supports shall be avoided.

b. No wires shall be supported by trees by any means which does not permit of free movement between the tree and the wire in the direction of the wire.

223. Grounding Secondaries.

a. The rules contained in the current edition of the *National Electrical Code* of the National Board of Fire Underwriters regarding the grounding of transformer secondaries shall be observed in all new construction. Each utility shall adopt a plan whereby existing construction shall be made to conform to this requirement as soon as practicable.

b. Wire used for grounding secondaries shall be of copper and not smaller than No. 6 B. & S. gage. Ground wires may be placed on the transformer pole if run in fibre conduit or otherwise effectually insulated and protected throughout their length of attachment to the pole.

224. Ground Connections for Supply Circuits.

a. Ground connections shall be made to a water pipe of a metallic system, if available; to a one-half ($\frac{1}{2}$) inch or larger iron pipe or rod driven to permanently moist earth; to a copper plate one-sixteenth ($\frac{1}{16}$) inch thick having an area of not less than nine (9) square feet buried in coke; or to some other effective device.

b. Unless otherwise specified, all ground wires shall be protected by fibre conduit or other effective means for a distance of at least

eight (8) feet from the surface of the ground. If a pole carries supply circuits of over 250 volts and equipment necessitating frequent attention, the upper portion of all ground wires run vertically on the pole shall be protected to a point not less than six (6) feet below the lowest crossarm.

225. Series Street Lamp Supports.

a. It is strongly recommended that metallic ropes or chains used for the suspension of series street lamps be made of such length that when the lamp is in its normal position the lower end of the chain will be not less than eight (8) feet from the ground.

b. In case metallic ropes or chains used for suspending arc lamps are not cut short as recommended above, a strain insulator shall be inserted in the free end of the rope or chain at a point not less than seven and one-half ($7\frac{1}{2}$) feet from the ground when the lamp is in its normal position. The strain insulator so used shall be of a type not suitable for use as a handle. In case this construction will not permit the lamp to be lowered sufficiently for trimming purposes, the pulley shall be rearranged so that the insulator can be located as herein specified or a nonmetallic rope shall be used.

c. Wherever a series street lamp is supported by a span wire a strain insulator shall be inserted in the span wire on both sides of the lamp not more than eight (8) feet from the supporting poles.

226. Wires Passing Through Trees.

When overhead wires pass through trees considerations of safety and reliability of service demand that a reasonable amount of tree trimming be allowed in order that the wires may clear branches and foliage. Municipal authorities and highway commissioners are urged to use their good offices toward securing for the owners of such wires permission to do a reasonable amount of tree trimming.

227. Strength of Poles.

All poles supporting overhead wires and equipment shall possess strength adequate for the loads which will be placed upon them.

228. Depth of Pole Setting.

Wooden poles set in earth shall be set to depths at least as great as those shown in the following table:

Length of pole in feet.	Depth in feet.	
	On straight lines.	At curves, corners and points of extra strain.
20	4.0	5.0
25	4.5	5.0
30	5.0	6.0
35	5.5	6.0
40	6.0	6.5
45	6.5	7.0
50	6.5	7.0
55	7.0	7.5
60	7.0	7.5
65	7.5	8.0
70	7.5	8.0

It is appreciated that the character of the soil must determine the depth of pole setting to a large extent and the above depths are considered applicable for good firm soil. Poles set in rock should be placed to a depth which will secure for them when set a stability at least as great as that for poles set in earth to the above depths.

229. Pole Identification.

a. Each utility owning poles, towers, or frames for supporting supply or signal circuits, shall, within twelve (12) months from the date hereof, mark each such structure, except as hereinafter provided, with the initials of its name, abbreviation of its name, corporate symbol or other distinguishing mark by which the ownership of each such structure may be determined, readily and definitely.

b. The identification marks shall be made with paint, stamps, brands, or other effective means. The marks shall be of such size and so spaced and maintained as to be easily readable from the ground at a distance of six (6) feet from the structure.

c. In the case of two or more utilities jointly owning any such structure, the distinguishing mark of each utility shall be placed thereon.

d. The provisions of this rule will not apply in the following instances:

(1) No poles carrying telephone circuits serving rural subscribers only need have identification marks affixed where such poles are located outside the limits of incorporated cities or villages.

(2) No poles of any telephone company having less than 500 subscribers' stations connected to its lines need have identification marks affixed where such poles are outside the limits of incorporated cities or villages.

(3) In the case of transmission, trunk or other through lines, either supply or signal, located outside the limits of incorporated cities or villages, identification marks need be affixed only to every fifth pole. In the case of such lines on private right-of-ways on which is located one line of poles, and in lieu of identifying each fifth pole, identification marks may be affixed to only the first two poles on each side of each main traveled highway; this ruling will also apply in cases where two lines of poles are located upon such private right-of-ways, provided that these lines do not utilize joint poles or do not cross each other before reaching the next adjacent highway.

(4) In the case of a double line of structures carrying or supporting overhead trolley wires, marks need be affixed to but one of each pair of such structures, and in case such structures are located outside the limits of any incorporated city or village only one of every fifth pair need be so identified.

e. The requirements herein shall apply to all existing and new structures and to all changes in ownership.

f. Each utility shall file with this Commission within sixty (60) days from the date hereof a statement showing:

(1) The initials, abbreviation of name, corporate symbol, or other distinguishing mark, intended to be used;

(2) The means of marking to be employed.

SECTION III.

CONSTRUCTION AT CROSSINGS BETWEEN WIRES.

The rules under SECTION II also apply and should be read in connection herewith.

301. Definition and Application.

a. By crossings between wires is meant situations in which circuits carried on different pole lines cross each other. This term is not intended to cover the incidental crossing of wires carried on the same pole line.

b. This section shall apply to all crossings between wires, except that in the case of those involving service drop wires or telephone exchange lines having less than five (5) wires, articles 302, 309, and 310 shall not apply.

302. Permission from Commission.

a. Crossings between wires involving no Class "A" supply circuits may be constructed without securing the specific permission of this Commission, provided that the construction meets the requirements of these rules.

b. Wherever any proposed crossing involves any Class "A" supply circuits the approval of the Commission for such construction shall be secured. The application for such approval shall be accompanied by plan and elevation sketches in duplicate showing the relative location of all wires within fifty (50) feet of such proposed crossing; the locations and sizes of at least two poles on each side of the proposed crossing for each pole line involved; the location of all guys, the sizes of guy strand, and the general method of their installation. Such application shall give the following data for all upper circuits involved in the proposed crossing: The size of conductors; whether solid or stranded; whether bare or insulated; if of copper, whether hard, soft or medium; the voltage of each circuit; the types of insulators; the number and size of crossarms; the types of pins and all special information bearing upon the situation.

c. If the Commission passes favorably upon an application for a crossing between wires, a permit will be issued granting permission to make the crossing and one set of the plans for the crossing will be returned to the petitioner with the Commission's stamp of approval thereon.

d. In determining the acceptability of crossings involving Class "A" supply circuits the Commission will require conformity to these rules and in addition will be largely governed by the ability of the proposed construction to meet the requirements and specifications of the *National Electric Safety Code*¹ issued by the National Bureau of

Standards, except that Grade "A" construction requirements of this code will be considered as applying to all Class "A" circuits.

303. Notice to Other Utility.

a. Wherever any proposed construction will result in a crossing involving Class "A" supply circuits, the utility contemplating the same shall give written notice at least five (5) days before beginning construction to all other utilities whose wires will be involved in such crossing; such notice shall state the location and general nature of the proposed crossing.

b. Wherever any proposed construction will result in a crossing involving Class "B" supply circuits of over 750 volts, the utility contemplating the same shall give reasonable notice before beginning construction to all other utilities whose wires will be involved in such crossing.

304. Interference with Operation.

All work shall be done in such a manner that the operations of other utilities and the convenience of the public shall be interfered with as little as possible, and no conditions unusually dangerous to human life shall be established at any period during construction.

305. Relative Location of Circuits.

In all cases of crossings between signal circuits and supply circuits, the signal circuits shall be placed below; except in the case of trolley contact and feeder wires and except in the case of service drops carrying less than 250 volts, which may be placed below the signal wires, if necessary.

306. Clearances Between Wires.

a. In all cases of crossings between any overhead wires where the upper circuits are supported by pin-type insulators, the clearances between the crossing and crossed circuits shall, under the most unfavorable conditions of temperature and loading, be not less than the values given in the following table, except as specified in "b."

	Maximum voltage of any circuit involved in the crossing.	Minimum clearance in any direction.
Less than 100 volts.....		1 ft.
100 to 250 volts.....		2 ft.
250 to 2,500 volts.....		4 ft.
2,500 to 15,000 volts.....		6 ft.
15,000 volts and above.....		8 ft.

b. If the crossing span exceeds 150 feet, under conditions for which such span lengths would be permitted by these rules, and the voltage exceeds 70,000 volts, the minimum clearance shall be ten (10) feet. If the crossing span is limited to 100 feet in length, for circuits of between 15,000 volts and 50,000 volts, a clearance of six (6) feet will be permitted.

¹The National Electric Safety Code is issued by the Bureau of Standards, Washington, D. C. Copies of this code may be procured from the Bureau of Standards or the Superintendent of Documents, Washington, D. C.

c. Where suspension insulators are used, the clearances specified under 306-a shall be increased by one-half the length of the combined suspension insulator unit, unless the insulators are restrained from undue swaying movement.

d. The wires and fixtures involved in the crossing shall be maintained in such condition that the clearances above specified will be preserved.

307. Crossing Spans.

a. In the case of any crossings between wires, the crossing span for the upper circuits involved usually shall not exceed 125 feet for wooden pole construction, and it is recommended that the span be limited to 100 feet. Under unusual conditions this span length may be increased to 150 feet, provided the poles are not heavily loaded and the construction is made correspondingly stronger.

b. No upper span adjacent to the crossing span shall exceed 140 feet for wooden pole construction, and it is recommended that the span be limited to 125 feet.

c. In the case of a service drop carrying not to exceed 250 volts, the crossing span may be not to exceed 175 feet, provided that in case the span exceeds 125 feet the minimum clearance shall be three (3) feet at all times and under all conditions.

d. No wire of the upper circuits shall be spliced in the crossing span where Class "A" supply circuits are involved. Such splices made in Class "B" supply circuits shall have a strength equal to the full strength of the wire.

308. Crossarms.

All wooden crossarms supporting the upper crossing circuits shall be of sound material, at least three and one-quarter ($3\frac{1}{4}$) inches by four and one-quarter ($4\frac{1}{4}$) inches in cross section except that for signal lines crossarms less than six (6) feet in length may be two and three-quarters ($2\frac{3}{4}$) inches by three and three-quarters ($3\frac{3}{4}$) inches in cross section.

309. Supports at Crossings.

Wherever crossings between wires involve Class "A" supply circuits, the following requirements shall be observed:

a. Where wooden poles and pin-type construction are employed, the poles supporting the upper crossing span shall be fitted with double crossarms.

b. Where wooden poles more than twenty-five (25) feet long are employed to support the upper crossing wires and where the crossing span exceeds 100 feet or the adjoining spans exceed 125 feet, such poles shall have at least 6-inch tops; furthermore, in case the crossing span exceeds 125 feet such poles shall have at least 7-inch tops and the adjoining spans shall be limited to 110 feet.

c. When supported by insulators of the disc or suspension type, the upper crossing span and the next adjoining span on each side shall be dead-ended at the poles, or towers, supporting the crossing span, so that at these poles or towers the insulators will be used as strain insulators.

d. When supported by pin-type insulators, such ties or devices shall be used at the poles or towers as will hold the upper crossing circuit, under maximum loading, to the supporting structures in case of shattered insulators or wires burned at an insulator, without allowing an amount of slip which would materially reduce the clearance below the specified minimum distance.

e. In supporting conductors and securing them to insulators and crossarms, precaution shall be taken to guard against the effects of arcs or leakage current in injuring conductors or burning any wooden parts of the supporting structure which, if burned, would render the conductor liable to fall.

310. Guys.

Wherever the upper crossing wires involve Class "A" circuits; wherever the poles supporting the upper crossing circuits are heavily loaded with wires or other equipment; or, wherever the upper crossing span exceeds 125 feet in length; the poles supporting the upper crossing span shall be head-guyed away from the crossing on both sides of the crossing.

311. Climbing Space.

Wherever wires in crossing are supported by a jointly used pole, and supply circuits are involved, a climbing space of at least thirty (30) inches shall be allowed through the lower wires next to the pole. This climbing space shall not be interfered with by any guys, wires or other appurtenances.

312. Sags of Conductors.

a. Where Class "A" supply circuits are involved in any wire-crossing, the wires of the upper crossing circuits shall be strung with sags not less than those shown in Table III of the appendix to these rules.

b. Where Class "B" supply circuits only are involved in any wire-crossing, the wires of the upper crossing circuits shall be strung with sags not less than those shown in Table II of the appendix to these rules.

SECTION IV.

CONSTRUCTION AT CROSSINGS OF WIRES OVER RAILROAD TRACKS.

The rules under SECTION II apply and should be read in connection herewith.

401. Definition.

By crossings of wires over railroad tracks is meant situations in which overhead wires cross over any tracks used for the operation of any steam or electric railroad except where the latter operates by means of an overhead trolley upon the streets of cities or villages.

402. Permission from Commission.

a. Wire-crossings over railroad tracks, if involving no circuit carrying over 5,000 volts, may be made without permission from the Commission, provided that the construction be such as to meet the requirements of these rules.

b. In case a utility wishes to cross a railroad track with wires involving any circuit carrying over 5,000 volts, or in case a railroad utility wishes to cross with its tracks underneath wires involving any circuits carrying over 5,000 volts, the approval of this Commission to the methods of constructing such crossing shall be obtained before construction is begun.

c. Accompanying the application for approval of a crossing shall be submitted, in duplicate, plan and elevation sketches showing the location of the proposed crossing wires with respect to tracks, highways, and existing wires, and the principal features of the proposed construction. On such sketches or elsewhere shall be given the voltage of the wires; the length, size and material of the first two poles or towers on each side of the crossing; the kind and number of cross-arms; the kind of pins; the type of insulators; the kind and size of guys; the length of the crossing span and adjoining spans; the clearances of the crossing span from tracks and from existing wires; the number, gage, material and insulation of the wires to be strung, and whether solid or stranded; and the location of the wires on the cross-arms.

d. If the Commission passes favorably upon an application for a wire-crossing, a permit will be issued granting permission to make the crossing and one set of the plans for the crossing will be returned to the petitioner with the Commission's stamp of approval thereon.

e. In determining the acceptability of crossings involving supply circuits carrying over 5,000 volts the Commission will require conformity to these rules and in addition will be largely governed by the ability of the proposed construction to meet the requirements and

specifications of the *National Electric Safety Code* issued by the National Bureau of Standards.

403. Approval of Other Utility.

a. Whenever a utility wishes to cross railroad tracks with any of its wires at a location other than at a public highway, or a railroad wishes to cross beneath the wires of any utility at such a location, the consent of the railroad company or the utility whose lines are being crossed, must be obtained. The written consent of the railroad company or utility must accompany the application to the Commission for approval of the crossing in case such approval is required.

b. In case a railroad company's or utility company's consent to a crossing can not be secured, the matter may be brought to the attention of the Commission by filing (1) a petition setting forth the facts in the case; and (2) the usual plans and data required by article 402-c.

404. Notice to Other Company.

Wherever any new wire-crossing over railroad tracks will be caused by any proposed construction, the utility contemplating the same shall give written notice at least five (5) days before beginning construction to the proper officials of all other utilities whose wires or tracks will be involved in such crossing; such notice shall state the location and general nature of the proposed crossing and when it is proposed to begin the construction. This rule will not apply to minor additions to existing wire-crossings, provided the general characteristics of the additions are the same as the previously existing wires as regards methods of construction, clearances, and so forth.

405. Interference with Operation.

All work shall be done in such a manner that the operations of other utilities and the convenience of the public shall be interfered with as little as possible, and no conditions unusually dangerous to human life shall be established at any period during construction.

406. Clearances Above Tracks.

All wires crossing above railroad tracks shall clear the tracks by at least the distances specified below, under the most unfavorable conditions of temperature and loading:

Trolley contact wires.....	22 ft.
Signal wires	25 ft.
Supply wires, 0 to 750 volts	25 ft.
Supply wires, 750 to 15,000 volts.....	28 ft.
Supply wires above 15,000 volts.....	30 ft.
Guy wires.....	25 ft.

407. Construction with Respect to Wires Along Tracks.

Wherever wires in crossing tracks will also cross other wires strung along the right-of-way, such as telegraph wires used by the railroad, the relative positions of the wires and clearances at the

crossings between them shall comply with the requirements of section III of these rules.

408. Location of Poles or Towers.

a. The poles or towers supporting the crossing spans shall be located outside the railroad company's right-of-way wherever practicable; shall be located as far as practicable from inflammable material or structures; and shall be as nearly as practicable in line with the adjoining span on each side.

b. When it is necessary to locate supporting poles or towers on the right-of-way, they shall be placed not less than twelve (12) feet from the nearest rail of any main track; at sidings a clearance of not less than seven (7) feet from the nearest rail shall be allowed. At loading sidings sufficient space shall be left for a driveway.

409. Length of Crossing Spans.

a. Crossing spans shall be limited to one hundred twenty-five (125) feet wherever practicable and shall in no case exceed one hundred seventy-five (175) feet.

b. Wherever in wooden pole construction the crossing span necessarily exceeds one hundred twenty-five (125) feet, the poles supporting the span shall have at least seven (7) inch tops and the adjoining spans shall be limited to one hundred ten (110) feet.

c. Trolley contact wire spans shall not exceed one hundred (100) feet, except that in the case of catenary construction the span may be increased to one hundred forty (140) feet.

410. Brackets and Knobs Forbidden.

Brackets, knobs or similar devices shall not be used to support wires at crossings over railroad tracks.

411. Crossarms.

a. Double crossarms shall be used on all poles supporting the crossing span where wooden crossarms and pin-type insulators are to be used.

b. Wooden crossarms shall be of sound material, at least three and one-quarter ($3\frac{1}{4}$) inches by four and one-quarter ($4\frac{1}{4}$) inches in cross section except that for signal lines crossarms less than six (6) feet in length may be two and three-quarters ($2\frac{3}{4}$) inches by three and three-quarters ($3\frac{3}{4}$) inches in cross section.

c. Crossarms shall not exceed ten (10) feet in length and shall not support more than ten (10) signal wires or six (6) supply wires.

412. Grounding.

a. Metal poles or towers and metal arms on wooden poles supporting the crossing span shall be grounded.

b. Ground wires shall have a conductivity not less than that of No. 4 B. & S. gage copper wire.

c. Where overhead ground wires are installed as protection against lightning they shall be thoroughly grounded at each of the crossing supports. In case of their installation on steel supporting structures, they may be clamped thereto.

413. Wires for Signal Circuits.

a. For signal circuits the size of wires in the crossing span shall be not less than the following, except that wire of other material, but equal in strength, may be used if desired:

Length of crossing span.	Galvanized iron wire.	Hard copper wire.
Less than 150 feet.....	No. 10 B. W. G.	No. 10 B. & S.
150 to 175 feet.....	No. 8 B. W. G.	No. 9 B. & S.

b. Iron wire shall not be used where the exposure to corrosion is materially greater than that resulting from the natural elements.

c. Twisted-pair wire when not supported by a messenger wire shall be of hard tinned copper not smaller than No. 14 B. & S. gage or of tinned copper-covered steel not smaller than No. 17 B. & S. gage. In no case shall twisted-pair wire be used in spans longer than one hundred (100) feet without a supporting messenger wire.

d. Galvanized steel strand of not less than six thousand (6,000) pounds breaking strength shall be used to support cables equivalent to or less in weight than a fifty (50) pair No. 19 B. & S. copper lead-covered cable, and a galvanized steel strand of not less than ten thousand (10,000) pounds breaking strength shall be used for cables in excess thereof up to and including the equivalent of one hundred (100) pair No. 19 B. & S. copper lead-covered cable. Galvanized steel strand of not less than sixteen thousand (16,000) pounds breaking strength shall be used for cables of greater weight.

414. Wire for Supply Circuits.

a. The conductors shall be of copper, aluminum, or other non-corrodible material, except that in exceptionally long spans, where the required mechanical strength can not be obtained with the above materials, galvanized or copper-covered steel strand may be used.

b. For voltages not exceeding seven hundred fifty (750) volts, solid or stranded conductors may be used up to and including No. 0000 B. & S. gage in size; above No 0000 in size, stranded conductors shall be used.

c. For voltages exceeding seven hundred fifty (750) volts, and not exceeding five thousand (5,000) volts, solid or stranded conductors may be used up to and including No. 00 B. & S. gage in size; above No. 00 in size, conductors shall be stranded.

d. For voltages exceeding five thousand (5,000) volts, all conductors larger than No. 2 B. & S. gage shall be stranded.

e. Aluminum or copper-clad conductors for all voltages and sizes shall be stranded.

f. For supply circuits, no wire shall have a strength less than that of No. 8 B. & S. gage hard copper wire. If the crossing span exceeds one hundred twenty-five (125) feet no wire shall have a strength less than that of No. 6 B. & S. gage hard copper wire.

415. Sags of Conductors.

a. Where circuits carrying over 5,000 volts are involved in any wire-crossing over railroad tracks the wires shall be strung with sags not less than those shown in Table III of the appendix to these rules.

b. Where supply circuits carrying less than 5,000 volts are involved in any wire-crossing over railroad tracks the wires shall be

strung with sags not less than those shown in Table II of the appendix to these rules.

c. Where signal circuits are involved in any wire-crossing over railroad tracks the wires shall be strung with sags not less than those shown in Table IV of the appendix to these rules.

416. Installation of Wires.

a. No wire shall be spliced in a crossing span.

b. No wire shall be spliced in the spans adjoining the crossing span unless such wires are dead-ended at the poles supporting the crossing span.

c. Taps shall not be made to conductors in a crossing span.

d. When supported by insulators of the disc or suspension type, the crossing span and the next adjoining span on each side shall be dead-ended at the poles, or towers, supporting the crossing span, so that at these poles or towers, the insulators will be used as strain insulators.

e. When supported by pin-type insulators, such ties or devices shall be used at the poles or towers as will hold the upper crossing circuit, under maximum loading, to the supporting structures in case of shattered insulators or wires burned at an insulator, without allowing an amount of slip which would materially reduce the clearance below the specified minimum distance.

417. Guys.

a. Each pole supporting a crossing span shall be side-guyed in two directions and head-guyed away from the crossing. Braces may be used instead of guys.

b. Where it is impracticable to install guys as required by "a," the guys may be placed on a pole of the same line within five hundred (500) feet of the crossing pole, provided: that the intervening line fulfills all strength requirements for the crossing span; that the intervening line is straight; and further, that, if the intervening line is heavily loaded, a head guy is run from each pole to the next adjoining pole.

c. Guys shall be galvanized or copper-covered stranded steel cable not less than five-sixteenths ($5/16$) inch in diameter, or galvanized rolled rods, neither to have an ultimate tensile strength of less than three thousand eight hundred (3,800) pounds.

d. Each trolley contact wire or set of trolley contact wires shall be equipped with four horizontal strain guys; one end of each guy shall be attached to the trolley contact wire at the end of the trolley guard and the other end of the guy anchored to poles located on each side of the electric railroad tracks.

418. Strain Insulators.

Strain insulators for guys shall have an ultimate strength not less than that of the guy in which they are placed and shall be so constructed that the portion of the guy wire on either side of the insulator will interlock in case the insulator breaks.

419. Trolley Guards.

In the case of crossings between electric and steam railroads at grade, unless the tracks forming the crossing are interlocked, each trolley contact wire shall be equipped with trolley guards which will insure a reliable supply of power to the trolley car in case the trolley should slip from the contact wire at the crossing. This trolley guard shall be so located that current can be supplied by means of it to any car operated over the line while the motor car is fifteen (15) feet from the crossing on the approaching side and until the car has proceeded eight (8) feet beyond the crossing on the leaving side, except that where the grade ascends, the trolley guard shall be extended sufficiently on the leaving side to insure the control of the car in case the trolley leaves the contact wire.

420. Cradles.

Cradles or slatted platforms will not be permitted in connection with any crossing.

SECTION V.

CROSSINGS OF WIRES UNDER RAILROAD STRUCTURES.

The rules under SECTION II apply and should be read in connection herewith.

501. Definition.

By crossings of wires under railroad structures is meant situations in which overhead electric wires cross beneath bridges, viaducts, or other structures of any steam or interurban electric railroad or any local elevated or street railroad.

502. Permission from Commission.

a. Wire-crossings under railroad structures, if involving no circuit carrying over 2,500 volts may be made without application to this Commission, provided the construction be such as to meet the requirements of these rules.

b. In the case of proposed crossings involving circuits of more than 2,500 volts, the approval of this Commission as to the methods of construction shall be obtained before construction is begun. Accompanying the application there shall be submitted, in duplicate, plan and elevation sketches showing the location of the proposed crossing wires with respect to tracks, highways, and existing wires and showing the principal features of the proposed construction. On such sketches or elsewhere shall be given the voltage of the circuits; the length, size and material of the first two poles or towers on each side of the crossing; the kind and number of crossarms; the kind of pins; the type of insulators; the kind and size of guys and guy strand; the length of crossing span and adjoining spans; the clearances of the crossing wires from other wires; the number, gage, material and insulation of the wires; the location of the wires on crossarms or supports; the height of the railroad structure above the ground and above the wires; the clearances of the wires from all portions of the railroad structures; the approximate length of the railroad structure between abutments; the width of the railroad structure; its material; the locations of the supports of the railroad structure adjacent to the crossing; and other matters of importance.

c. If the Commission passes favorably upon the application, a permit will be issued approving the construction, and one set of the plans will be returned to the petitioner with the Commission's stamp of approval thereon.

d. In determining the acceptability of crossings involving supply circuits carrying over 2,500 volts the Commission will require conformity to these rules and in addition will be largely governed by the ability of the proposed construction to meet the requirements and specifications of the *National Electric Safety Code* issued by the National Bureau of Standards.

503. Approval of Railroad Company.

a. Whenever a utility wishes to cross beneath a railroad structure with any of its wires at points other than at a public highway, or to attach any wires or other appurtenances to the structure, the permission of the railroad company to such crossing or attachment shall be secured. The written consent of the railroad company must accompany the application to the Commission for approval of the crossing, in case such approval is required.

b. In case a railroad Company's consent to a crossing can not be secured, the matter may be brought to the attention of the Commission by filing (1) a petition setting forth the facts in the case, and (2) the usual plans and data required by article 502-b.

504. Notice to Other Company.

Wherever any new wire-crossing under railroad structures will be caused by any proposed construction, the utility contemplating the same shall give written notice at least five (5) days before beginning construction to the proper officials of all other utilities whose wires or tracks will be involved in such crossing, such notice to state the location and general nature of the proposed crossing and when it is proposed to begin the construction. In cases of emergency this rule will not apply to minor additions to existing wire-crossings, provided the general characteristics of the additions are the same as for the previously existing wires, as regards methods of construction, clearances, and so forth.

505. Interference with Operation.

All work shall be done in such a manner that the operations of other utilities and the convenience of the public will be interfered with as little as possible and no conditions unusually dangerous to human life shall be established at any period during construction.

506. Clearances Between Wires.

a. Where the circuits of any two utilities are attached to the same structure a minimum clearance of four (4) feet shall be maintained between the circuits if practicable and in no case shall the clearance be less than two (2) feet.

b. Supply wires may be placed above signal wires provided the rules of section VI regarding joint pole construction are complied with where applicable.

507. Clearance Above Public Ways.

a. Where open wires cross under railroad structures, at least the following clearances shall be provided above streets, sidewalks or other public ways:

Character of circuit.	Minimum Clearance in feet.
Signal Circuits	10
Supply circuits 750 volts or less.....	12
Supply circuits 750 to 5,000 volts.....	18
Supply circuits 5,000 volts or over.....	25

b. In case open wires can not be run under a structure and still preserve the above clearances, the crossing may be made in cable or conduit installed with due regard to the safety of the public and to the other provisions of these rules.

508. Supply Circuit Conductors.

a. Supply conductors carrying less than five thousand (5,000) volts when attached to the structure shall be insulated for the working voltage of the circuit. Conductors carrying more than five thousand (5,000) volts when so attached in addition to being so insulated shall be lead covered.

b. When attached to the structures all supply conductors shall run in iron conduit extending at least three (3) feet beyond the structure and the conduit shall be well grounded.

c. Open wire lines of over seven hundred fifty (750) volts, except trolley contact wires, shall not cross beneath bridges unless supported in entire independence of the bridge structure, and the clearance between any portion of the bridge structure and the wires or cables, where practicable, shall be not less than eight (8) feet, and in no case less than five (5) feet.

509. Signal Circuit Conductors.

Signal circuit conductors shall be supported on insulators or suspension strand or placed in suitable conduits and may be carried in lead-covered or rubber-insulated cables or may be of bare or insulated wire. If suspension strand be used, the strand when attached to the structure must be supported on the under side of the structure in such manner as to effectually insulate the bridge structure from any current carried by the cable or its supporting strand.

510. Attachments to Structures.

Attachments made to the structure shall be such as not to cause injury to it in any manner.

511. Character and Location of Supports.

a. Supply wires and cables carried under steel or wooden structures shall be located not less than three (3) feet in the clear from all abutments or steel columns.

b. The supports adjacent to the structure shall conform to the requirements for overhead crossings, except that the head guys on the first poles adjacent to the structure may be omitted.

c. The supports and attachments shall be so constructed and placed that the danger of contact between the conductors and the structure will be reduced to a minimum.

512. Trolley Troughs.

In the case of trolley contact wires, properly insulated trolley troughs extending three (3) feet beyond the structure shall be installed to prevent contact between the trolley or trolley pole and the structure in case the trolley slips from the contact wire.

513. Length of Spans.

All wires under the structure and attached to it shall be supported at least once in each fifty (50) feet.

514. Warning Signs.

Warning signs of substantial character with letters not less than two and one-half ($2\frac{1}{2}$) inches in height, reading: "Danger, Electric Wires Volts," stating the normal voltage of the highest voltage circuits, or, "Danger, High Voltage Electric Wires," shall be placed at all points where supply circuits carrying over 750 volts pass under a railroad structure. These signs shall be placed at each side of the structure where the wires enter.

SECTION VI.

CONSTRUCTION FOR JOINTLY USED POLE LINES.

The rules under SECTION II also apply and should be read in connection herewith.

601. Permission from Commission.

a. In case of joint construction where Class "A" circuits are not involved no specific approval of such construction by this Commission is required.

b. Wherever Class "A" circuits will be involved in joint construction the Commission's approval must be obtained in all cases. All applications for permission for joint construction shall be accompanied by drawings showing in detail the proposed construction.

c. In determining the acceptability of joint pole construction involving Class "A" supply circuits the Commission will require conformity to these rules and in addition will be largely governed by the ability of the proposed construction to meet the requirements and specifications of the *National Electric Safety Code* issued by the National Bureau of Standards except that Grade "A" construction, requirements of this Code will be considered as applying to all Class "A" circuits.

602. Relative Location of Circuits and Their Appurtenances.

Wherever poles are used jointly to support supply circuits of more than 250 volts and signal circuits, the supply circuits and their appurtenances, such as transformers, fuses and switches, shall be placed above the signal circuits except that, where necessary, electric railway circuits of less than 750 volts may be placed below the signal circuits.

603. Method of Supporting Line Wires.

Line wires, except service loops and cables, on poles jointly used, shall be carried on insulators and pins on crossarms or vertical racks and not on brackets or knobs.

604. Supply and Signal Wires Not on Same Crossarm.

Supply wires and signal wires when not used by the same utility, shall not be supported on the same crossarm.

605. Space Between Attachments.

There shall be a vertical space of at least four (4) feet between crossarms supporting Class "B" supply circuits and attachments and crossarms supporting signal circuits and attachments, and a vertical space of at least six (6) feet between crossarms supporting Class "A" supply circuit and attachments and crossarms supporting any other class of circuit or attachment used by any other utility; except that

cables, service wires, connecting wires and ground wires may be run vertically upon a pole when located and protected as hereinafter provided in this section. In case vertical racks are used the above spacings shall apply to the respective conductors. The vertical spacing between transformers, connections, switch boxes, fuse boxes, or other supply circuit equipment, and the signal conductors shall be not less than forty (40) inches.

606. Material and Minimum Size of Wires.

a. No iron or steel wires shall be used for supply circuits on joint poles, except for overhead ground wires.

b. Supply wires on jointly used poles above the wires of any other utility shall have a strength not less than that of No. 6 B. & S. gage soft copper wire.

607. Aerial Signal Cable or Insulated Signal Wires on a Messenger Wire.

a. Suspension or messenger wires carrying either aerial signal cable or insulated signal wires may be carried on supports attached directly to the pole.

b. Where the messenger wire is at a distance not exceeding six (6) feet below the nearest crossarm carrying supply wires, the utility owning the signal cable shall place upon the pole immediately above the messenger wire and substantially parallel thereto, but not in contact therewith, a standard wooden crossarm or guard arm not less than four (4) feet in length and securely fastened to the pole.

c. Where any messenger wire is attached directly to the pole, no wires of the same class on the opposite side of the pole shall be less than thirty (30) inches in horizontal distance from such messenger wire.

608. Crossarms on Same Side of Pole.

All line crossarms shall be attached on the same side of joint poles, which side shall be considered and termed the face of the pole and the opposite side the back of the pole; where double crossarms are used, this designation of face and back of pole shall be agreed upon between the utilities involved.

609. Sags of Conductors.

a. Where Class "A" supply circuits are involved in any jointly used pole lines, the wires of the upper circuits shall be strung with sags not less than those shown in Table III of the appendix to these rules.

b. Where Class "B" supply circuits only are involved in any jointly used pole lines, the wires of the upper circuits shall be strung with sags not less than those shown in Table II of the appendix to these rules.

610. Lateral Connecting Wires to Be Run on Crossarms.

Connections to signal wires or signal apparatus upon a pole shall not be run laterally across the pole unless such connections are run horizontally along a signal crossarm and attached either to the outer

or to the under face of the arm so as to leave the back of the pole clear for climbing.

611. Supply Wires or Cables Run Vertically Upon Poles.

Supply wires may be run vertically on joint poles, provided they are installed and maintained in conformity with the following requirements:

a. Where such supply wires are run through signal lines, the wires, from a point not less than forty (40) inches above to a point not less than forty (40) inches below the signal lines, shall be in twin-conductor cable (if two wires are required). Such wires shall be insulated for the working voltage of the circuit carried and covered with at least one thickness of weatherproof braid. If such supply wires (except ground wires) carry three hundred (300) volts or less they may be carried by porcelain cleats screwed to the pole. If such supply wires (except ground wires) carry more than three hundred (300) volts, they shall be carried down the pole through a conduit of solid insulating material securely attached to the pole, or they shall be carried taut on standard insulators so installed that the wire will be firmly held at a distance of not less than five (5) inches from the surface of the pole.

b. Lead-covered cable shall be run in pipe or solid insulating conduit wherever it is run upon the pole within forty (40) inches above the highest signal wire or signal attachment or within six (6) feet below the same.

c. Ground wires, throughout the entire length of attachment to the pole, shall be enclosed within an insulating conduit or hardwood moulding or otherwise effectively insulated and protected.

d. All supply wires or attachments carried vertically on a jointly used pole shall be placed on the semicircumference of the pole toward the street. Where such wires or attachments pass signal crossarms they shall be run behind the arms and not across their face.

612. Street Lamps and Fixtures.

Fixtures, hangers or booms for street lamps may be attached to poles jointly used below signal circuits, and street lamps of either the arc or incandescent type may be maintained upon the same; provided the following requirements are met:

a. All braces, guys, standards, or other metal parts of a fixture shall be restricted to the half of the pole toward the lamp, or to the half of the pole toward the supply crossarms.

b. No street lamp, or fixture, or any brace or guy therefrom, shall come within two (2) feet of any signal crossarms.

c. The lamp and its electrical connections shall be effectively insulated from its supporting fixture.

d. No portion of any lamp shall come within a distance of twenty (20) inches from the center of the pole.

613. Signal Wires or Cables Run Vertically Upon a Pole.

Connection wires, service wires, ground wires or lead-sheathed cables forming a part of a signal system, may be run vertically upon a joint pole in accordance with the following requirements:

a. The signal connection wire or service wire throughout its length of attachment upon the pole shall be insulated and covered with at least one thickness of weatherproof braid.

b. Lead-sheathed cable shall be enclosed within an insulating conduit wherever such cable shall be run upon the pole within six (6) feet below the lowest supply wire, connection or attachment; except such vertical supply connections or wires protected and run as provided herein.

c. All cables, wires, connections and conduits forming a part of the signal system and carried vertically upon a pole within the terms of this article, shall be placed upon the side of the pole away from the street.

614. Signal Cable Boxes and Terminals.

Signal cable boxes, terminal boxes or distributing boxes may be placed upon either side of poles jointly used, provided that the following requirements are met:

a. No signal box shall be placed within less than forty (40) inches from any supply equipment except supply wires run vertically as heretofore provided.

b. The side of the pole opposite to the box shall be kept free for climbing.

615. Climbing Space Through Signal Circuits.

A climbing space of at least thirty (30) inches shall be left through the signal circuits. This climbing space shall not be obstructed by any wires, guys or other appurtenances.

616. Steps on Poles Jointly Used Carrying Vertical Attachments.

a. Steps shall be provided on all poles jointly used which carry vertical supply or signal attachments such as cables, wires and conduits.

b. No vertical attachments shall be so placed as to interfere with the use of pole steps.

c. The lowest step shall be not less than eight (8) feet from the ground.

617. Induction.

Where inductive disturbances are caused or in proposed construction are liable to be caused in signal circuits on joint poles, the recommendations of section VII respecting balancing circuits, transpositions, etc., should be considered in determining measures to overcome interference with satisfactory signal service. The following recommendations should also be considered in this connection:

a. Each supply circuit should retain the same relative position on pins and crossarms throughout its course, and should not jump from one set of pins to another on the same crossarm, nor from one crossarm to another on the same pole.

b. Where the two or more wires of any supply circuit are present on a pole, such wires should be run on adjacent pins and, wherever practicable, such circuits should not embrace the pole.

c. Series lighting wires, especially of the alternating-current type, should be placed at the greatest possible distance from the signal lines on the pole.

618. Additional Strain Insulators in Guys.

In the case of jointly used poles the strain insulator required for guys in section II of these rules shall be placed at a point not more than eight (8) feet from the ground and a second insulator shall be placed at a point between six (6) and eight (8) feet measured horizontally from the pole; provided that if these two insulators will be located within five (5) feet of each other the upper insulator may be omitted.

619. Length of Spans.

It is recommended that spans be limited to 125 feet in length; if spans in excess of 125 feet are necessary, they may be used, provided the clearances between supply and signal circuits (or other circuits which may use the poles jointly) are sufficient to insure adequate clearance in the middle of the spans with the sags specified herein.

SECTION VII.

GENERAL RECOMMENDATIONS FOR THE CONSTRUCTION AND OPERATION OF SUPPLY SYSTEMS AND SIGNAL SYSTEMS WHOSE LINES ARE INVOLVED IN PARALLELS.

701. Application.

These recommendations are not applicable to overhead construction in general, but only to cases where the proximity of supply lines and signal lines is likely to result in unsatisfactory operation of the signal circuits.

702. Definition.

Transposition: The term "transposition" denotes the interchange of position of the several conductors of a circuit.

703. Cooperation.

Thorough cooperation between the utility owning the supply lines and the utility owning the signal lines is essential to the satisfactory operation of these lines without interference.

704. Reference to Commission.

In case the parties concerned are unable to agree upon the means to be employed to eliminate interference, the matter shall be referred to the Commission for settlement.

705. Probability of Serious Interference.

It is not practicable at present to define exactly the limits of length, separation, and other characteristics of a parallel between signal and supply circuits, within which serious inductive interference is likely to result. However, there are given in the following table limiting lengths of parallel for different separations and voltages of supply circuits which experience indicates usually will not lead to serious inductive interference in paralleling ungrounded signal circuits. This table applies to parallels with twenty-five (25) and sixty (60) cycle supply circuits without ground connections, with the load reasonably well equalized among phases, and which are not unbalanced to an extent greater than would be caused by the differences in the capacities between the line wires and ground in an untransposed three-phase supply circuit.

Separation (feet).	Limiting length of parallel for—		
	11,000 volts.	33,000 volts.	100,000 volts.
40	1 mile	700 feet	
100	4 miles	3,000 feet	600 feet
200	15 miles	2 miles	2,000 feet
500	60 miles	8 miles	1½ miles
1,000		25 miles	5 miles

This table does not apply to supply circuits when operated under abnormal conditions with one wire grounded or open and precautions should be taken to prevent such abnormal conditions even in the case of such parallels as are covered by the above table.

In case interference is experienced even though the supply circuits parallel for less lengths, with greater separations or are of less voltage than stated in the above table, such interference should be cared for in accordance with these recommendations.

706. Minimum Horizontal Separation.

a. Paralleling supply and signal circuits when likely to cause interference shall be located as far apart as practicable and except where unavoidable such lines shall be separated a distance not less than the height of the taller line.

b. Where it is necessary for Class "A" supply lines and signal lines to be located on the same street, alley or other public highway they shall be located wherever practicable on opposite sides thereof. The permission of the Commission must be secured before such circuits are located closer than twenty (20) feet measured horizontally.

707. Balance of Supply Circuits.

Every effort shall be made to keep the supply circuits as closely balanced as practicable. This means that the voltages between the conductors of each supply circuit and ground shall be kept as nearly equal as possible and that the current shall be confined to the conductors of the supply circuit and not permitted to flow in the ground. Certain provisions tending to accomplish this purpose are to be found in many of the following paragraphs of this section. The parties concerned shall endeavor to agree upon means to be employed for obtaining and preserving the balance of supply circuits; in the event of disagreement, the matter shall be referred to this Commission.

708. Supply Circuits to Be Kept Free from Leakage.

Particular care shall be taken in constructing the supply circuit to avoid conditions which will cause leakage due to branches of trees, broken insulators and other causes, when the line is later put into operation.

709. Arrangement of Supply Conductors.

Arrangements of the Conductors of supply circuits which inherently lead to unbalanced voltages due to inequalities in the capacities of line wires shall not be used when their use would cause interference in the signal circuits. Such arrangements include three-wire, two-phase circuits; unbalanced single-phase taps in direct electrical connection (i. e. without a transformer) with three-phase circuits; and circuits operated with a ground return.

710. Ground Return Supply Circuits.

The grounding of alternating-current transmission or distribution circuits will only be permitted when there will under normal conditions of service, be no appreciable passage of current through the ground.

NOTE.—This does not apply to railroads operating alternating-current trolleys with ground return.

711. Transformer Connections.

On a supply circuit involved in a parallel no star-connected transformers or auto-transformers with grounded neutral shall be employed, unless delta-connected secondary windings or other equivalent means are used for counteracting the harmful effect of such connection.

712. Grounded Telephone Circuits.

Grounded telephone circuits are not regarded as a standard or satisfactory type of construction.

713. Transpositions Inside Limits of Parallel.

a. When necessary to reduce interference, an adequate system of transpositions shall be installed in the supply circuit (or circuits), and in the signal circuit or circuits provided the latter is metallic. The transpositions in both signal and supply circuits shall be designed and located with due regard to each other, so as to constitute a coordinated transposition scheme.

Every reasonable effort shall be made by both parties concerned to fix the limits of the parallel and the location of crossings, branch lines, and connected apparatus so as to facilitate the application of an effective transposition scheme.

b. In the case of a parallel between a supply line and an interchange telephone line, the supply utility and the telephone utility shall cooperate in the establishment of an effective system of transpositions of the supply and telephone lines, subject to the following limitations:

1. For supply circuits of 50,000 volts or over the average distance between successive transpositions shall not be required to be less than one mile and the minimum distance between any two successive transpositions shall not be required to be less than two-thirds of a mile.

2. For supply circuits of less than 50,000 volts the distance between successive transpositions shall not be required to be less than one-sixth of a mile.

3. For supply circuits carrying more than 70,000 volts, the arrangement of transpositions shall be considered individually for each such case.

The transposition system of the signal circuits shall be modified where necessary in order that the supply and signal circuits shall be, as nearly as practicable, mutually noninductive.

In the case of uniform sections of parallel which are an integral multiple of three miles in length, a spacing of one mile between transpositions of a three-phase supply line is usually satisfactory. If the length of such uniform parallel is not an integral multiple of three miles, more frequent transpositions of the supply line are usually necessary in a portion of the parallel, in order to insure a balanced condition and permit the design of coordinated transpositions for metallic signal circuits.

- e. For short parallels less than six miles in length (or short sections of longer parallels which have to be treated independently because of abrupt change in conditions) with supply circuits of 50,000

volts or over, where it is impracticable to obtain an adequate balance by the location of transpositions in accordance with the limit specified above, the supply utility and the telephone utility shall cooperate in the establishment of an effective system of transpositions of the supply and telephone lines with the limitation that the distance specified between successive transpositions shall be not less than one-half mile.

d. In the case of a parallel between a supply circuit and a grounded signal circuit the location of the transpositions in the supply circuit shall be with due regard to the limits of the parallel in order to form as nearly as practicable a balanced system. The location and type of such transpositions shall be as specified by the utility owning or operating the signal circuit subject to the condition that the transpositions in the supply circuit may not be required to be less than one mile apart.

e. In no case shall the utility owning or operating the supply line be required to relocate existing poles or towers for the transpositions.

714. Transpositions Outside Limits of Parallel.

a. When necessary to reduce interference, in addition to transpositions within the limits of a parallel as hereinabove provided, each new supply circuit (or extension of such existing circuit) which is constructed subsequent to the date when these rules become effective, shall be transposed throughout its entire length in such manner as to balance the electrostatic capacities to earth of its several conductors and thus avoid inequalities among the voltages to earth of the several conductors, which would create inductive interference.

b. Transpositions outside the limits of the parallel shall be not less than three miles apart, except that circuits between two and nine miles in length shall be provided with at least one complete barrel transposition. Extensions or spurs from existing lines, the electrostatic capacities to earth of whose conductors are balanced, shall be so constructed as not to change materially the balance of the existing lines to which they are connected.

715. Uniformity of Parallel.

To facilitate the application of effective transpositions, both parties shall endeavor to maintain uniform separation, uniform arrangement of conductors and uniform relative location of the two classes of circuits within the limits of a parallel. However, when it is feasible to secure a substantial increase of separation between the two lines for a considerable portion of a parallel this shall be done, as such an increase of separation is of more benefit than uniformity.

716. Switch Equipment.

Where necessary to avoid or reduce interference with signal circuits, a supply circuit involved in a parallel shall be equipped, between the source of supply and the parallel, with an oil switch, all poles of which shall be mechanically interconnected for simultaneous action. With the exception of stations where an operator is constantly on duty, this switch shall be rendered automatic for short-circuits, grounds, and abnormal neutral currents.

717. Switching.

a. All switching on all parts of a system connected to a circuit involved in a parallel, which causes harmful transient disturbances in signal circuits, shall be done by means of oil switches, all poles of which are mechanically interconnected for simultaneous operation.

b. Whenever a supply line is defective and its continued operation would not be permitted under the provisions of these rules, repeated energizing of the line shall be avoided so far as practicable.

718. Use of Air Switches.

In cases of probable or existing interference with signal circuits the use of air switches for regular operation on the supply circuits involved in a parallel shall be avoided, except for purposes of isolating sections of dead line, or for disconnecting transformers or other equipment under no load. This applies to switching on such portions of the power system where harmful interference is liable to result.

719. Abnormal Conditions.

All utilities operating supply circuits involved in a parallel shall use every effort to avoid operating such circuits at any time with an open, grounded or short-circuited line wire or wires or transformer winding, and shall hasten the repair work necessary to correct the abnormal conditions. Where it is clear that the service rendered the public over the supply line is relatively of greater importance than that rendered by a signal line which may be subject to interference, the supply line may be kept in service until the trouble can be remedied.

720. Devices for Indicating Abnormal Conditions on Systems Isolated from Ground.

If a supply circuit involved in a parallel is electrically isolated from ground, reliable indicating devices shall be installed at its source of supply to inform the operator immediately of abnormal conditions, such as grounds, and wherever possible, open circuits which have not operated automatic switches.

721. Ammeters in Neutral Ground Connections.

Wherever a neutral ground connection is employed on a supply circuit involved in a parallel, an ammeter, preferably recording, suitable for measuring as accurately as practicable the current in the neutral under normal operating conditions, shall be installed in all neutral connections at the main generating station and substations on the power system electrically connected to the circuit involved in the parallel.

722. Charging Electrolytic Lightning Arresters.

Where a supply system is equipped with electrolytic lightning arresters, the charging of which may cause inductive interference in signal circuits, the method of charging the arresters shall be arranged to eliminate the disturbances so far as practicable. The charging of such lightning arresters shall be done at such times as to give the minimum liability of interference with signal circuit operation, preferably between the hours of 2 a. m. and 4 a. m.

723. Wave Form.

a. In order to avoid the unnecessary production of harmonics in the line wires, the loads on the supply circuit shall be kept as nearly balanced between phases as possible. It is undesirable to use open-delta connections.

b. Utilities owning or operating supply lines shall make every effort to obtain generators and synchronous motors for use in all parts of the system, giving, as nearly as reasonably possible, pure sine waves of voltage at fundamental frequency. In no case shall the deviation from a pure sine wave exceed the limit set forth in the Standardization Rules of the American Institute of Electrical Engineers.

724. Exciting Current of Transformers.

In order that the wave shapes of voltage and current may be distorted as little as practicable by transformers, the main line transformers employed on supply circuits involved in a parallel and on future extensions of such circuits shall have an exciting current as low as is consistent with good practice, and in no case shall the exciting current at rated voltage exceed ten (10) per cent of the full load current. Such transformers shall not be operated at more than ten (10) per cent above their rated voltage.

NOTE.—This section does not cover a parallel by a railroad using alternating current with ground return. Such parallels, which create much more severe inductive disturbance than ordinary power transmission lines, will be considered individually by this Commission and regulations made suited to the requirements of each particular case.

APPENDIX

TABLE I.—SHOWING SAGS (IN INCHES) OF COPPER CONDUCTORS FOR SITUATIONS OF USUAL HAZARD.

Temp. (Fahr.) at which wire is strung.	Weatherproof soft copper.				Weatherproof hard or medium copper.				Bare hard or medium copper.			
	Length of span (feet).				Length of span (feet).				Length of span (feet).			
	100	125	150	175	100	125	150	175	100	125	150	175
No. 10 B. & S. gage—												
0.....	18	31	47		13	20	34	50	6	11	19	28
20.....	20	34	50		15	23	36	53	9	13	22	31
40.....	22	35	52		17	25	39	57	12	16	24	34
60.....	24	37	54		21	27	42	60	15	18	27	36
80.....	26	39	56		23	29	44	63	17	21	29	39
100.....	28	41	58		25	32	47	66	19	24	31	42
No. 8 B. & S. gage—												
0.....	18	31	47	66	11	18	30	45	5	9	17	25
20.....	20	34	50	68	13	21	33	48	7	12	20	29
40.....	22	35	52	70	16	24	37	51	10	15	24	33
60.....	24	37	54	72	18	27	40	54	12	18	27	37
80.....	26	39	56	74	21	30	43	56½	15	21	30	40½
100.....	28	41	58	76	23	33	46	59	17	24	33	44
No. 6 B. & S. gage—												
0.....	14	25	41	57½	5	9	17	25	4	8	13	21
20.....	16	27	43	60	7	12	20	29	6	10	16	25
40.....	19	30	46	62½	10	15	24	33	8	13	19	29
60.....	21	32	48	65	12	18	27	37	10	15	22	33
80.....	23	35	50	67½	15	21	30	40½	13	18	25	37
100.....	25	37	52	70	17	24	33	44	15	21	28	40
No. 4 B. & S. gage—												
0.....	11	20	31	45	5	9	17	24	4	8	11	16
20.....	13	22	34	48	7	12	20	28	6	10	14	20
40.....	16	25	37	51	10	15	24	32	8	13	18	24
60.....	18	27	40	54	12	18	27	36	10	15	21	28
80.....	21	30	43	56½	15	21	30	40	13	18	25	32
100.....	23	32	45	59	17	24	33	43	15	21	28	36
No. 2 B. & S. gage—												
0.....	9	15	24	35	5	9	17	18	4	8	9	12
20.....	11	17	27	39	7	12	20	22	6	10	12	15
40.....	13	20	30	42	10	15	24	26	8	13	15	18
60.....	15	22	33	45	12	18	27	30	10	15	18	21
80.....	18	25	36	48	15	21	30	34	13	18	22	25
100.....	20	27	39	51	17	24	33	38	15	21	25	29
No. 1 B. & S. gage—												
0.....	6	11	18	27	5	9	16	17	4	8	9	12
20.....	8	13	21	30	7	12	19	21	6	10	12	15
40.....	10	16	24	34	10	15	23	25	8	13	15	18
60.....	12	18	27	37	12	18	26	29	10	15	18	21
80.....	15	21	31	41	15	21	29	33	13	18	22	25
100.....	17	24	34	44	17	24	32	37	15	21	25	29
No. 00 B. & S. gage—												
0.....	6	11	16	23	5	9	15	16	4	8	9	12
20.....	8	13	19	26	7	12	18	20	6	10	12	15
40.....	10	16	22	30	10	15	22	24	8	13	15	18
60.....	12	18	25	33	12	18	25	28	10	15	18	21
80.....	15	21	29	37	15	21	29	32	13	18	22	25
100.....	17	24	32	40	17	24	32	36	15	21	25	29
No. 0000 B. & S. gage—												
0.....	6	11	15	20	5	9	14	15	4	8	9	12
20.....	8	13	18	23	7	12	17	19	6	10	12	15
40.....	10	16	21	27	10	15	21	23	8	13	15	18
60.....	12	18	24	30	12	18	24	27	10	15	18	21
80.....	15	21	28	34	15	21	28	31	13	18	22	25
100.....	17	24	31	36	17	24	31	35	15	21	25	29

NOTE 1.—The fact that certain sizes of conductors for certain span lengths may be shown in this table should not be taken as an indication that such construction will be permitted under all conditions; the specific rules for particular situations should be consulted and in every case will govern.

NOTE 2.—The sags given for medium copper wire are applicable only for medium copper wire which conforms to the specifications of the American Society for Testing Materials. It is probable, if wire is not ordered with specific reference to these specifications, that it will not conform to them.

NOTE 3.—Less sags than those listed may be used if pins, fastenings, cross-arms, and poles of sufficient strength to withstand the corresponding increase in longitudinal stresses are used; however, no sag shall be so decreased from the tabulated values, that, under the maximum conditions of load as prescribed by the National Bureau of Standards, the stress will exceed sixty (60) per cent of the breaking strength of the conductor.

TABLE II.—SHOWING SAGS (IN INCHES) OF COPPER CONDUCTORS FOR SITUATIONS OF MEDIUM HAZARD.

Temp. (Fahr.) at which wire is strung.	Weatherproof soft copper.				Weatherproof hard or medium copper.				Bare hard or medium copper.			
	Length of span (feet).				Length of span (feet).				Length of span (feet).			
	100	125	150	175	100	125	150	175	100	125	150	175
No. 10 B. & S. gage—												
0.....					15	22			7	12		
20.....					18	25			10	14		
40.....					20	27			13	17		
60.....					22	29			16	19		
80.....					25	31			18	22		
100.....					27	34			20	25		
No. 8 B. & S. gage—												
0.....	21	36	54	76	13½	24½	40½	57½	7½	13	22½	34½
20.....	23	38	56	78	16	27	43	60	10	16	26	38
40.....	25	40	58	80	18½	29½	45½	62½	12½	19	29½	41½
60.....	27	42	60	82	21	32	48	65	15	22	33	45
80.....	29	44	62	84	23	34	50	67½	17½	25	36	48
100.....	30	45	64	86	25	36	52	69	20	28	39	51
No. 6 B. & S. gage—												
0.....	18	31½	47	66	8	13	23	34½	4	8	13	21
20.....	20	34	50	68	10	16	26	38	6	10	16	25
40.....	22	35½	52	70	13	19	30	41½	8	13	19	29
60.....	24	37	54	72	15	22	33	45	10	15	22	33
80.....	26	39	56	74	18	25	36	48	13	18	25	37
100.....	27	41	58	76	20	28	39	51	15	21	28	40
No. 4 B. & S. gage—												
0.....	11	20	31	45	5	9	17	24	4	8	11	16
20.....	13	22	34	48	7	12	20	28	6	10	14	20
40.....	16	25	37	51	10	15	24	32	8	13	18	24
60.....	18	27	40	54	12	18	27	36	10		21	28
80.....	21	30	43	56½	15	21	30	40	13	18	25	32
100.....	23	32	45	59	17	24	33	43	15	21	28	36
No. 2 B. & S. gage—												
0.....	9	15	24	35	5	9	17	18	4	8	9	12
20.....	11	17	27	39	7	12	20	22	6	10	12	15
40.....	13	20	30	42	10	15	24	26	8	13	15	18
60.....	15	22	33	45	12	18	27	30	10	15	18	21
80.....	18	25	36	48	15	21	30	34	13	18	22	25
100.....	20	27	39	51	17	24	33	38	15	21	25	29
No. 1 B. & S. gage—												
0.....	6	11	18	29	5	9	16	17	4	8	9	12
20.....	8	13	21	30	7	12	19	21	6	10	12	15
40.....	10	16	24	34	10	15	23	25	8	13	15	18
60.....	12	18	27	37	12	18	26	29	10	15	18	21
80.....	15	21	31	41	15	21	29	33	13	18	22	25
100.....	17	24	34	44	17	24	32	37	15	21	25	29
No. 00 B. & S. gage—												
0.....	6	11	16	23	5	9	15	16	4	8	9	12
20.....	8	13	19	26	7	12	18	20	6	10	12	15
40.....	10	16	22	30	10	15	22	24	8	13	15	18
60.....	12	18	25	33	12	18	25	28	10	15	18	21
80.....	15	21	29	37	15	21	29	32	13	18	22	25
100.....	17	24	32	40	17	24	32	36	15	21	25	29
No. 0000 B. & S. gage—												
0.....	6	11	15	20	5	9	14	15	4	8	9	12
20.....	8	13	18	23	7	12	17	19	6	10	12	15
40.....	10	16	21	27	10	15	21	23	8	13	15	18
60.....	12	18	24	30	12	18	24	27	10	15	18	21
80.....	15	21	28	34	15	21	28	31	13	18	22	25
100.....	17	24	31	38	17	24	31	35	15	21	25	29

NOTE 1.—The fact that certain sizes of conductors for certain span lengths may be shown in this table should not be taken as an indication that such construction will be permitted under all conditions; the specific rules for particular situations should be consulted and in every case will govern.

NOTE 2.—The sags given for medium copper wires are applicable only for medium copper wire which conforms to the specifications of the American Society for Testing Materials. It is probable, if wire is not ordered with specific reference to these specifications, that it will not conform to them.

NOTE 3.—Less sags than those listed may be used if pins, fastenings, cross-arms, and poles of sufficient strength to withstand the corresponding increase in longitudinal stresses are used; however, no sag shall be so decreased from the tabulated values that, under the maximum conditions of load as prescribed by the National Bureau of Standards, the stress will exceed fifty (50) per cent of the breaking strength of the conductor.

TABLE III.—SHOWING SAGS (IN INCHES) OF COPPER CONDUCTORS FOR SITUATIONS OF EXTRAORDINARY HAZARD.

Temp. (Fahr.) at which wire is strung.	Weatherproof soft copper.				Weatherproof hard or medium copper.				Bare hard or medium copper.			
	Length of span (feet.)				Length of span (feet.)				Length of span (feet.)			
	100	125	150	175	100	125	150	175	100	125	150	175
No. 8 B. & S. gage—												
0.....	27½	45½	67½		16½	31	47		10½	16	25½	
20.....	29	47	69		19	33	50		13	19	29	
40.....	30½	48½	70½		21½	35	52		15½	22	32½	
60.....	32	50	72		24	37	54		18	25	36	
80.....	33½	51½	73½		25½	38½	56		20	27½	38½	
100.....	35	53	75		27	40	58		22	30	41	
No. 6 B. & S. gage—												
0.....	21	36	54		11	18	30	45	5	9	17	24
20.....	23	38	56		13	21	33	48	7	12	20	28
40.....	25	40	58		16	24	37	51	10	15	24	32
60.....	27	42	60		18	27	40	54	12	18	27	36
80.....	29	43½	62		21	30	43	56½	15	21	30	39½
100.....	30	45	64		23	33	46	59	17	24	33	43
No. 4 B. & S. gage—												
0.....	14	25	41	57½	5	9	17	24	4	8	11	16
20.....	16	27	43	60	7	12	20	28	6	10	14	20
40.....	19	30	45	62½	10	15	24	32	8	13	18	24
60.....	21	32	48	65	12	18	27	36	10	15	21	28
80.....	23	35	50	67½	15	21	30	40	13	18	25	32
100.....	25	37	52	70	17	24	33	43	15	21	28	36
No. 2 B. & S. gage—												
0.....	11	20	31	35	5	9	17	18	4	8	9	12
20.....	13	22	34	48	7	12	20	22	6	10	12	15
40.....	16	25	37	51	10	15	24	26	8	13	15	18
60.....	18	27	40	54	12	18	27	30	10	15	18	21
80.....	21	30	43	57	15	21	30	34	13	18	22	25
100.....	23	32	45	59	17	24	33	38	15	21	25	29
No. 1 B. & S. gage—												
0.....	9	15	24	35	5	9	16	17	4	8	9	12
20.....	11	17	27	38	7	12	19	21	6	10	12	15
40.....	13	20	30	42	10	15	23	25	8	13	15	18
60.....	15	22	33	45	12	18	26	29	10	15	18	21
80.....	18	25	36	48	15	21	29	33	13	18	22	25
100.....	20	27	39	51	17	24	32	37	15	21	25	29
No. 00 B. & S. gage—												
0.....	6	11	16	23	5	9	15	16	4	8	9	12
20.....	8	13	19	26	7	12	18	20	6	10	12	15
40.....	10	16	22	30	10	15	22	24	8	13	15	18
60.....	12	18	25	33	12	18	25	28	10	15	18	21
80.....	15	21	29	37	15	21	29	32	13	18	22	25
100.....	17	24	32	40	17	24	32	36	15	21	25	29
No. 0000 B. & S. gage—												
0.....	6	11	15	20	5	9	14	15	4	8	9	12
20.....	8	13	18	23	7	12	17	19	6	10	12	15
40.....	10	16	21	27	10	15	21	23	8	13	15	18
60.....	12	18	24	30	12	18	24	27	10	15	18	21
80.....	15	21	28	34	15	21	28	31	13	18	22	25
100.....	17	24	31	38	17	24	31	35	15	21	25	29

NOTE 1.—The fact that certain sizes of conductors for certain span lengths may be shown in this table should not be taken as an indication that such construction will be permitted under all conditions; the specific rules for particular situations should be consulted and in every case will govern.

NOTE 2.—The sags given for medium copper wires are applicable only for medium copper wire which conforms to the specifications of the American Society for Testing Materials. It is probable, if wire is not ordered with specific reference to these specifications, that it will not conform to them.

NOTE 3.—Less sags than those listed may be used if pins, fastenings, cross-arms, and poles of sufficient strength to withstand the corresponding increase in longitudinal stresses are used; however, no sag shall be so decreased from the tabulated values that, under the maximum conditions of load as prescribed by the National Bureau of Standards, the stress will exceed fifty (50) per cent of the breaking strength of the conductor.

TABLE IV.—SHOWING SAGS (IN INCHES) OF SIGNAL CONDUCTORS FOR SITUATIONS OF EXTRAORDINARY HAZARD.

For Copper Conductors No. 8 B. & S. Gage and Larger See Table III.

Temp. (Fahr.) at which wire is strung.	Bare hard copper.							Bare galvanized iron wire.			
	No. 10 B. & S. gage. Length of span (ft.)			No. 9 B. & S. gage. Length of span (ft.)				No. 10 B. W. G. or larger. Length of span (ft.)			
	100	125	150	100	125	150	175	100	125	150	¹ 175
0.....	6	7½	11	5	6	9	12	6	7½	11	15
20.....	7½	9½	14	7	8½	12	16½	8½	10	14	18
40.....	9½	12	17	8½	10½	15	20½	11	12½	17	22
60.....	11	14	20	10	12½	18	24½	13	15	20	25
80.....	13	16½	23½	12	15	21½	29	15	17½	23	29
100.....	15	19	27	14	17½	25	34	17	20	26	32

¹ See section of rules prescribing sizes of wire for spans exceeding 150 feet in length.

Temp. (Fahr.) at which wire is strung.	Messenger strand sup- porting cable or twisted pair.				No. 14 B. & S. gage hard-copper twisted pair without messenger.		No. 17 B. & S. gage twisted copper-covered steel twisted pair, without messenger.	
	Length of span (ft.).				100 foot span.		100 foot span.	
	100	125	150	175				
0.....	17	27	38	59	12		18	
20.....	18½	29	40	60	15		21	
40.....	20½	30	42	61	18		24	
60.....	22	32	44	62	21		27	
80.....	23½	33	46	63	24		30	
100.....	25	35	48	64	27		33	

NOTE 1.—The fact that certain sizes of conductors for certain span lengths may be shown in this table should not be taken as an indication that such construction will be permitted under all conditions; the specific rules for particular situations should be consulted and in every case will govern.

NOTE 2.—Less sags than those listed may be used if pins, fastenings, cross-arms, and poles of sufficient strength to withstand the corresponding increase in longitudinal stresses are used; however, no sag shall be so decreased from the tabulated values that, under the maximum conditions of load as prescribed by the National Bureau of Standards, the stress will exceed fifty (50) per cent of the breaking strength of the conductor.

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**AMENDMENT TO
GENERAL ORDER 30**

Establishing Rules for Overhead Electrical Construction.



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STATE OF ILLINOIS.
PUBLIC UTILITIES COMMISSION.

GENERAL ORDER 30.

In the Matter of Rules for Overhead Electrical Construction, Being
an Amendment Relating to Wire Crossings.

BY THE COMMISSION:

The Commission having given consideration to the report submitted by the chief engineer relative to the matter of approving plans of proposed wire crossings, finds that his recommendations should be carried out.

IT IS THEREFORE ORDERED that General Order 30 issued by this Commission as now in force be and the same is hereby amended to read as follows:

1. The plans of proposed (a) wire crossings involving class "A" supply circuits, (b) wire crossings over railroads involving any circuit carrying over 5,000 volts, and (c) wire crossings under railroad structures involving circuits of more than 2,500 volts, shall be approved for the Commission by the chief engineer with a stamp of approval as designated in his recommendation. One set of each plans so approved shall be returned to the applicant accompanied by a permit with the signature of the chief engineer attached.

2. The approval of plans as herein set forth pertains only to the clearances and character of construction of proposed crossings and is not intended as conferring any rights upon the applicant to construct the crossing until such rights have first been obtained as required by law. In cases where the right to construct the crossing can not be obtained by agreement or otherwise, the applicant may file a petition with this Commission on blank forms designated for that purpose.

IT IS FURTHER ORDERED that all rules and parts of rules specified in General Order 30 as now in force which conflict with the requirements herein set forth be and the same are hereby declared to be without force and effect.

IT IS FURTHER ORDERED that the requirements of this order shall be in force and effect as of December 1, 1917.

By order of the Commission, at Springfield, Illinois, this 3d day of December, 1917.

R. V. PRATHER, *Secretary.*

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State Public Utilities Commission of Illinois

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GENERAL ORDER 32

In the matter of exchange, interchange and return of
coal cars to owner lines transporting
intrastate traffic

[Printed by authority of the State of Illinois.]



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**BEFORE THE STATE PUBLIC UTILITIES COMMISSION OF
ILLINOIS.**

GENERAL ORDER 32.

**In the matter of exchange, interchange and return of coal cars
to owner lines transporting intrastate traffic.**

It having come to the attention of the Commission that the present shortage of bituminous coal within the State of Illinois is largely brought about by the failure of railroad companies to return promptly to coal originating railroads the coal cars belonging to such originating railroad companies used in the transportation of intrastate traffic within the State of Illinois; that said other railroad companies are now wrongfully and unlawfully detaining and using coal cars belonging to other carriers.

IT IS THEREFORE ORDERED by the State Public Utilities Commission of Illinois that every railroad company, or receiver thereof, operating a railroad in the State of Illinois shall promptly return to their owners all coal cars received by any such railroad company, or receiver, in intrastate commerce after said car has been unloaded and made empty; said cars to be returned promptly either loaded or empty; if said coal cars can not be immediately loaded and returned to the owner line, then said cars should be immediately returned empty.

By order of the Commission this 27th day of November, 1916.

(Signed)

R. V. PRATHER, *Secretary*.

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State Public Utilities Commission of Illinois

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WILLIAM L. O'CONNELL, *Chairman*

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FRANK H. FUNK

RICHARD YATES

R. V. PRATHER, *Secretary*

GENERAL ORDER 33

In the matter of the construction of grade crossings and the
construction and reconstruction of overhead crossings
and subways



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SPRINGFIELD, ILL.
1916.

BEFORE THE STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS.

GENERAL ORDER 33.

In the matter of the construction of grade crossings and the construction and reconstruction of overhead crossings and subways.

The State Public Utilities Commission hereby calls the attention of all steam and electric carriers to Section 58 of "An Act to provide for the regulation of public utilities" which reads in part as follows:

"No public road, highway or street shall hereafter be constructed across the track of any railroad company at grade, nor shall the track of any railroad company be constructed across a public road, highway or street at grade nor shall the track of any railroad company be constructed across the track of any other railroad or street railroad company at grade, nor shall the track of a street railroad company be constructed across the track of a railroad company at grade, without having first secured the permission of the Commission: *Provided*, that this section shall not apply to the replacement of lawfully existing roads, highways and tracks. The Commission shall have the right to refuse its permission or to grant it upon such terms and conditions as it may prescribe. The Commission shall have power to determine and prescribe the manner, including the particular point of crossing, and the terms of installation, operation, maintenance, use and protection of each such grade crossing."

The Commission directs that no street in any municipality and that no highway outside of any incorporated city or village, shall be opened across the tracks of any railroad at grade without the consent of this Commission; that no additional track or tracks shall be laid at grade across any public road, highway or street without the permission of this Commission; and that no relocation of a crossing shall be made without permission of the Commission.

Proper measures will be taken by the various carriers to see that this provision of the law is strictly complied with.

Carriers are also hereby directed to file with this Commission for its approval, before the work of construction or reconstruction of any overhead crossing or subway shall be commenced, general plans of such proposed construction or reconstruction, showing type of structure, clearances, etc.

By order of the Commission, at Springfield, Illinois, this 27th day of November, 1916.

(Signed)

R. V. PRATHER, *Secretary*.

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State Public Utilities Commission of Illinois

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GENERAL ORDER 35

In the matter of a revision in the fiscal periods for which certain
utilities of the State of Illinois are required
to make annual reports.

[Printed by authority of the State of Illinois.]



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1917.

BEFORE THE STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS.

GENERAL ORDER 35.

In the matter of a revision in the fiscal periods for which certain utilities of the State of Illinois are required to make annual reports.

WHEREAS, Several utilities under the jurisdiction of this Commission in the State of Illinois have made informal representations to this Commission, and to representatives thereof, relative to changing the fiscal period for which annual reports are rendered, from a termination on June 30 to a termination on December 31; and,

WHEREAS, Various utilities informally have requested this Commission, or representatives thereof, to permit changes in the fiscal period covered by the annual report, so as such fiscal period will conform to the calendar year; and,

WHEREAS, The greater portion of utilities in the State of Illinois apparently close their books of account coincidentally with the close of the calendar year; and,

WHEREAS, The Interstate Commerce Commission, which possesses jurisdiction over the interstate traffic of the same interstate railroads over which this Commission exercises jurisdiction of intrastate traffic, has recently given its sanction to a change in the period of annual reports submitted by common carriers, so as such annual reports may cover a fiscal period which is coincident with the calendar year; and,

WHEREAS, Section 19 of the Public Utilities Commission Law explicitly sanctions annual reports of public utilities in the State of Illinois to cover fiscal periods terminating either on June 30 or on December 31; and,

WHEREAS, It is the opinion of this Commission that the preparation of the annual reports of utilities in the State of Illinois will be facilitated by the aforesaid change in termination of the fiscal periods, and that such a change may assist in expediting the filing of the said annual reports; be it therefore

Resolved, That an order permitting the aforesaid change in the termination of fiscal periods be entered by this Commission.

IT IS THEREFORE ORDERED that the termination of fiscal periods for which the annual reports are made to this Commission by utilities which operate steam railroads, electric railways, street railways, private car lines, fast freight lines, sleeping car companies, express companies, gas companies, electric companies, heating companies, water companies, pipe lines, storage warehouses, cold storage

companies, the business of wharfinger and carriers by water, in the State of Illinois, is hereby changed from June 30 to December 31, so as to render the fiscal period covered by the said annual report coincident with the calendar year.

IT IS FURTHER ORDERED that the report to be made by the aforesaid utilities of the State of Illinois, as of December 31, 1916, shall cover the twelve (12) months beginning January 1, 1916, and ending December 31, 1916 (inclusive), and that all reports subsequent to that for the year 1916 shall be for the twelve (12) months coincident with the calendar year ending December 31.

By order of the Commission, at Springfield, Illinois, this 4th day of January, 1917.

R. V. PRATHER, *Secretary*.

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GENERAL ORDER 36

In the Matter of the Use of Safety Devices at Street
and Highway Grade Crossings

STATE PUBLIC UTILITIES COMMISSION OF ILLINOIS

WILLIAM L. O'CONNELL, *Chairman.*

OWEN P. THOMPSON.

WALTER A. SHAW.

RICHARD YATES.

FRANK H. FUNK.

R. V. PRATHER, *Secretary.*



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1917.

**BEFORE THE STATE PUBLIC UTILITIES COMMISSION
OF ILLINOIS.**

GENERAL ORDER 36. .

**In the matter of the use of safety devices at street and highway
grade crossings.**

It is hereby ordered that where any railroad maintains flagmen or gates at street or highway grade crossings in the State of Illinois, the following rules shall be observed:

1. On and after April 1, 1917, crossing flagmen during the day shall use a disc not less than sixteen (16) inches in diameter, as a warning signal to public traffic upon the street or highway. Both sides of the disc shall be painted white with a black border three-quarters ($\frac{3}{4}$) of an inch wide, and the word "STOP" painted with black letters five (5) inches high, three (3) inches wide, with lines three-quarters ($\frac{3}{4}$) of an inch stroke.

2. (a) On and after April 1, 1917, except as hereinafter specified, all crossing gates shall be painted with alternate diagonal stripes of black and white.

(b) Crossing gates which are at present painted with alternate colored stripes other than white and black shall be painted with alternate diagonal stripes of black and white within one year from the date of this order.

By order of the Commission at Springfield, Illinois, this 9th day of January, 1917.

R. V. PRATHER, *Secretary.*

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GENERAL ORDER NO. 39

In the Matter of
**Misrouting of Shipments, Resulting in
Excessive Charges**

WILLIAM L. O'CONNELL, *Chairman*

WALTER A. SHAW

OWEN P. THOMPSON

FRANK H. FUNK

RICHARD YATES

R. V. PRATHER, *Secretary*



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1917.

**BEFORE THE STATE PUBLIC UTILITIES COMMISSION
OF ILLINOIS.**

GENERAL ORDER 39.

In the matter of misrouting of shipments, resulting in excessive charges.

Neglects or errors on the part of agents of carriers in misrouting shipments lead to numerous claims for overcharges, many of which are meritorious.

To facilitate the adjustment of claims for overcharges caused by misrouting,

IT IS ORDERED that the following rule shall be effective from and after the date of this order:

A carrier who issues a bill of lading that does not contain routing instructions must forward the shipment via any reasonable route affording the lowest available rate.

If a carrier's agent misroutes a shipment and thus causes extra expense to the shipper or consignee over and above the lawful charges via another available route over which such agent had applicable rates which he could lawfully use, and responsibility for agent's error is admitted by the carrier, such carrier may adjust the overcharge so caused by refunding to the shipper or consignee the difference between the lawful charges via the route over which shipment moved and what would have been the lawful charges on the same shipment at the same time via the cheaper available reasonable route of the class designated which could have lawfully been used. Such refund must in no case exceed the actual difference between the lawful charges via the different routes as specified, and must in every instance be paid in full by the carrier whose agent caused such overcharge and must not be shared in by or divided with any other carrier, corporation, firm or person. This authority is limited strictly to cases in which a carrier forwards a shipment via route causing extra expense to the shipper or consignee when same could have been forwarded via a reasonable route over which the lawful charge would have been less, and does not extend to or apply to instances in which soliciting or commercial agents of carriers induce shippers to route shipments over a particular line via which a higher rate obtains than is effective via some other line.

The rule is intended to apply to cases in which the agents who bill or actually forward or divert shipments through error or oversight send the shipments via routes that are more expensive than those directed by shippers or available in the absence of routing instructions by shippers. It must not be used in any case or in any way to "meet" or "protect" a rate via another route or gateway via which

the adjusting carrier has not in its tariffs at the same time the shipment moves rates which are available and lawfully applicable thereto, nor as a means or device by which to evade tariff rates or to meet the rate of a competing line or route, nor to relieve shipper or consignee from responsibility for his own routing instructions.

By order of the Commission, at Springfield, Illinois, this 20th day of February, 1917.

R. V. PRATHER, *Secretary*.

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State Public Utilities Commission of Illinois

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JUN 9 - 1919

GENERAL ORDER NO. 40

In the Matter of
Operation of Railroad Motor Cars Across Streets, Alleys
and Highways at Grade

WILLIAM L. O'CONNELL, *Chairman*

WALTER A. SHAW

O. P. THOMPSON

FRANK H. FUNK

RICHARD YATES

R. V. PRATHER, *Secretary*



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**BEFORE THE STATE PUBLIC UTILITIES COMMISSION
OF ILLINOIS.**

GENERAL ORDER 40.

**In the matter of the operation of railroad motor cars across
streets, alleys and highways at grade.**

It is hereby ordered that General Order 38, adopted by this Commission on February 5, 1917, be and the same is hereby rescinded.

It is hereby ordered that all railroads in the State of Illinois, operating motor cars over their tracks or permitting such cars to be operated over their tracks within the State of Illinois, shall be governed by the following rules:

1. (a) Each and every railroad motor car shall be equipped with an audible signal in the form of a bell, horn or whistle, which when sounded can be clearly heard for a distance of not less than three hundred (300) feet.

(b) When approaching any public highway crossed at grade, except streets or roads within incorporated cities or villages, the audible signal shall be sounded at a point three hundred (300) feet from such public highway crossing and continuously until such crossing is passed.

2. Every railroad motor car, when operated between sunset and sunrise shall be equipped with a visible signal on the front end of each such car, in the form of a fixed or portable headlight which can be readily seen for a distance of not less than three hundred (300) feet.

3. No railroad motor car shall be operated across any street, or highway at grade at a speed exceeding five (5) miles per hour, unless such street, alley or highway is provided with a flagman, or is equipped with crossing gates which are in use at the time of crossing. These rules shall apply to all railroad motor cars, excepting such as are used as freight or passenger cars, or such as are used as motive power in passenger or freight service.

4. By the term "railroad" is meant all railroads other than street railroads, being the definition given in section 10 of Public Utilities Act approved June 30, 1913, in force January 1, 1914.

5. These rules shall be in force and effect on and after July 1, 1917.

By order of the Commission, at Springfield, Illinois, this 7th day of March, 1917.

R. V. PRATHER, *Secretary.*

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P. J. LUCEY

R. V. PRATHER, *Secretary*

FRANK G. EWALD, *Chief Engineer*

GENERAL ORDER 43

Rules Governing Reports of Accidents by Public Utilities
Other Than Railroads and Street Railroads

Effective October 1, 1917

[Printed by authority of the State of Illinois.]



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STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION
GENERAL ORDER 43

**In the Matter Relating to Rules and Regulations for Reporting
Accidents by All Public Utilities Other Than Railroads and
Street Railroads.**

By the Commission:

In October, 1916, this Commission approved revised forms for reporting accidents by all utilities other than railroads and street railroads. By direction of the Commission, the Chief Engineer has prepared rules and regulations containing instructions for reporting all accidents on the forms previously approved. The Commission being empowered under Section 56 of the Public Utilities Act to prescribe rules and regulations under which all accidents shall be reported, and the Commission finding that the proposed rules and regulations are proper and necessary, and being fully advised in the premises:

IT IS THEREFORE ORDERED that the rules and regulations entitled "Rules Governing the Reports of Accidents by Public Utilities Other Than Railroads and Street Railroads" be, and the same are hereby, approved, and the same shall be the rules under which all public utilities other than railroads and street railroads shall report accidents occurring in the State of Illinois, effective October 1, 1917.

By order of the Commission at Springfield, Illinois, this 17th day of September, 1917.

(Signed)

R. V. PRATHER, *Secretary.*

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

Rules Governing Reports of Accidents by Public Utilities Other Than Railroads and Street Railroads.

By authority vested in the Public Utilities Commission under the Act of June 30, 1913, approved June 30, 1913, effective January 1, 1914, the following rules and regulations will govern all Public Utilities other than Railroads and Street Railroads, in reporting accidents to this Commission:

Reporting Accidents.

(1) Except as otherwise hereinafter specified, a report should be made to this Commission of every accident occurring on the property of a public utility, or resulting from the construction, operation and maintenance of its property whenever it may be located in the State of Illinois.

Class of Utilities.

(2) For the purpose of reporting accidents, Public Utilities other than railroads and street railroads, have been classified according to their last annual report to this Commission, as follows:

Class "A"—Public Utilities having an annual gross operating revenue exceeding \$250,000 will report each month, within thirty (30) days after the end of the month for which report is made.

Class "B"—Public Utilities having an annual gross operating revenue exceeding \$50,000, but not more than \$250,000, will report each quarter, within thirty (30) days after the end of the quarter for which report is made.

Classes "C" and "D"—Public Utilities Class "C" having an annual gross operating revenue exceeding \$10,000 but not more than \$50,000 and Public Utilities Class "D" having an annual gross operating revenue of \$10,000 or less, will report each year, within thirty (30) days after the end of the year for which report is made.

From annual reports, this Commission will determine for each public utility the class to which it belongs and give notification accordingly. The class so assigned to each public utility shall remain until changed by the Commission.

Monthly, quarterly and yearly reports should date from the beginning of each calendar year.

Immediate Report.

(3) The Public Utility Act requires that whenever any accident occasions the loss of life or limb to any person, such public utility shall immediately give notice to the Commission of the fact by the speediest means of communication, whether telephone, telegraph or post.

NOTE.—Telegraphic, telephonic or reports by post shall in every instance show the date, time, place of accident, nature of accident and number of persons killed or injured. Telephonic reports shall be transmitted and telegrams filed at the sending office as soon as the above mentioned facts are ascertained by the public utilities official in charge.

Periodical Reports.

(4) Reports of all accidents (including those previously reported by telephone, telegraph or post), shall be submitted in accordance with instruction shown in paragraph 2. When there are no accidents to report Form U-3 should be used.

Report Blanks.

(5) Form U-1—Blank form to be used for reporting each accident.

Form U-2—Statement of officer reporting accidents monthly, quarterly or yearly as the case may be, including summary.

Form U-3—Statement of officer reporting NO ACCIDENT, monthly, quarterly or yearly as the case may be.

Printed instructions are shown on the lower margin of Form U-1 for reporting accidents. On the back of Form U-1 is shown a classification of employees and accidents for the convenience of the reporting officer, which may be amplified if necessary.

Instructions for Reporting.

(6) An accident which causes no death or personal injury to any persons, and which causes not over twenty-five dollars (\$25.00) damage to the property of the utility, should not be reported.

(7) In reporting damages to property, the amount may be stated in the nearest even dollars. Give an estimate if the actual amount is not known. Do not include sums paid or payable for death or personal injury.

(8) Accidents to persons resulting in immediate death, or in death within twenty-four (24) hours from the time the accident occurred, should be reported as "Killed." All other accidents to persons, including those resulting in death of the person injured, after an interval of more than twenty-four (24) hours from the time the accident occurred, should be reported as "Injured."

(9) Accidents to employees resulting in slight injury, which do not prevent the employee injured from performing his accustomed service for MORE THAN THREE DAYS, in the aggregate, should NOT BE reported. Accidents to "other persons," resulting in slight injury whereby the person injured is not incapacitated for more than ONE DAY, should not be reported. By "incapacitated" is meant an injury which prevents the person injured from following his accustomed vocation.

(10) In case of persons killed or injured, other than employees, give names and state whether killed or injured.

(11) Whenever an employee not on duty is killed or injured, the report should explain the occasion of the employee's presence at the place of the accident.

NOTE.—Public Utilities Commission of Illinois, Act of June 30, 1913, paragraph 19 reads as follows:

"Any person who wilfully makes any false return or report to the Commission, or to any member, officer or employee thereof, and any person who aids or abets such person, shall, upon conviction, be subject to imprisonment in the county jail not exceeding one year, or to a fine not exceeding one thousand dollars, or both."

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STATE OF ILLINOIS

Public Utilities Commission

WILLIAM W. HART, *Acting Chairman*

CHARLES E. BYRNE

ANDREW OLSON

JAMES D. MARNANE
Commissioners

JOSEPH E. KNIGHT, *Secretary*

GENERAL ORDER 44

RULES GOVERNING REPORTS OF ACCIDENTS BY RAILROADS AND
STREET RAILROADS

Effective October 1, 1917.

[Printed by authority of the State of Illinois]

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

GENERAL ORDER 44

IN THE MATTER RELATING TO RULES AND REGULATIONS FOR REPORTING
ACCIDENTS BY RAILROADS AND STREET RAILROADS.

By the Commission :

In July, 1916, this Commission approved revised forms for reporting accidents by all railroads and street railroads. By direction of the Commission, the Chief Engineer has prepared rules and regulations containing instructions for reporting of accidents on the forms previously approved. The Commission being empowered under section 56 of the Public Utilities Act to prescribe rules and regulations under which all accidents shall be reported, and the Commission finding that the proposed rules and regulations are proper and necessary, and being fully advised in the premises :

IT IS THEREFORE ORDERED that the rules and regulations entitled "Rules Governing Reports of Accidents by Railroads and Street Railroads" be, and the same are hereby, approved, and the same shall be the rules under which all railroads and street railroads shall report accidents occurring in the State of Illinois, effective October 1, 1917.

By order of the Commission at Springfield, Illinois, this 17th day of September, 1917.

(Signed)

R. V. PRATHER, *Secretary*.

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Forms for reporting accidents and order in which they should be arranged in monthly reports.

Form V. Monthly verification and summary of accidents.

Form T. For train accidents and train service accidents. (For arrangements see paragraph 6.)

Form R. For rail failures. (If casualties, also report on form T.)

Form I. For non-train or industrial accidents.

Form F. For fatalities later developed.

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

RULES GOVERNING REPORTS OF ACCIDENTS BY RAILROADS AND STREET
RAILROADS.

1. By authority vested in the Public Utilities Commission under the Act of June 30, 1913, approved June 30, 1913, effective January 1, 1914, the following rules and regulations will govern all railroads and street railroads in reporting accidents to this Commission:

IMMEDIATE REPORTS.

2. In addition to the requirements of the Public Utilities Act, immediate notice by telegraph or telephone (or by mail if telegraph or telephone is not available) should be given of the following classes of accidents:

- (a) All collisions occurring on main tracks.
- (b) All derailments occurring on main tracks.
- (c) All accidents at grade, street, and highway crossings resulting from the movement of trains, locomotives or cars.
- (d) All explosions of locomotive boilers.

NOTE.—Telegraphic, telephonic, or reports by post of the above types of accidents shall in every instance show the date, time, place of accident, nature of accident, and number of persons killed or injured; in the case of boiler accidents they shall show the number of the locomotive and state the place where the locomotive can be examined. Telephonic reports shall be transmitted and telegrams filed at the sending office as soon as the above mentioned facts are ascertained by the railroad or street railroad official in charge.

MONTHLY REPORTS.

3. Reports of all accidents (including those previously reported by telegraph, telephone, or post) shall be submitted monthly and mailed to this Commission within thirty (30) days after the end of the month for which the report is made, on the forms hereinafter specified, under the following rules and regulations.

FORMS AND DUPLICATE REPORTS.

4. Monthly reports of accidents and of rail failures connected with train accidents are to be made on forms provided by the Public Utilities Commission or on forms identical therewith in arrangement of matter, in size, and in quality and weights of paper. The reporting carrier is required to retain in its files a duplicate of each report rendered to the Commission. If no accident occurred during any particular month, that fact shall be reported on the form sheet marked V.

AUTHENTICATION.

5. Each sheet of each report shall show in the appropriate place the name of the company in whose behalf the report is made and the month and year to which the report relates, and shall be authenticated by the autograph signature of a responsible officer.

VERIFICATION AND ARRANGEMENT.

6. Each report shall include an oath or verification made by the proper officer of the reporting carrier in accordance with the form sheet marked, V., provided for that purpose. This sheet shall also show the total number of locomotive miles and train miles run within the State of Illinois during the month, and the number of man-hours of various classes of employees provided for on line 83 of the form, even though no accidents occurred. Railroads of the electric type and street railroads will report motor car miles instead of locomotive car miles. A separate and distinct sheet (Form T) shall be made for each train accident and one for each train service accident reported, and also a supplemental sheet (Form R) for each rail failure reported.

A separate and distinct sheet (Form I) shall be made for each nontrain (or industrial) accident reported. The total monthly casualties of each class of nontrain (or industrial) accidents shall also be shown in the table provided for that purpose on Form V.

The verification, Form V., shall be followed by sheets (Form T) reporting the particulars of the several train and train-service accidents that have occurred during the month, grouped in accordance with the character of the accidents. Sheets carrying reports of collisions are to be marked *C*; those relating to derailments, *D*; those relating to locomotive-boiler accidents, *B*; those relating to other locomotive accidents (not involving collisions or derailments), *L*; those relating to miscellaneous train accidents, *M*; and those relating to train-service accidents, *S*. These sheets should be arranged in the order C, D, B, L, M, S, and should be followed, in turn, by supplemental sheets (Form R) relating to rail failures, if any, and also sheets (Form I) relating to nontrain (or industrial) accidents.

If any person originally reported as injured dies as a result of the injury, and that fact comes to the knowledge of the reporting carrier, there shall be included in the report, at the end, an additional sheet (or sheets) Form F, on which shall be given, in accordance with the requirements of the form, the name and other particulars concerning such person. Such additional report shall be made in connection with the first monthly report made after the death has come to the knowledge of the carrier.

All sheets following Form V, are to be numbered consecutively, beginning with No. 1 each month, and when properly arranged and numbered are to be securely bound along the left hand near the top edges.

PARTICULARS.

7. Each report of an accident shall give full particulars of character of accident, time, place, weather, person involved, equipment and other property damaged or involved, causes of accident so far as ascertained (and if causes are not ascertained, state what effort

has been made to ascertain causes and what seems to be the most probable cause), description and extent of damage caused, and suggested improvements in procedure, plant, and equipment for the prevention of similar accidents.

In case of accidents resulting from rail failures or those in which failures of rails are involved or are among the attendant circumstances particulars of the failures shall be reported on Form R, and all of the information called for on that form shall be furnished or proper explanation made regarding its absence.

For every person reported injured the exact number of days of disablement shall be reported if ascertainable prior to the time when the report is made. If the disability has not terminated by that time, or if the exact period of disablement can not be ascertained, an estimate of the period shall be stated in column (e), Form T. If a non-train or industrial accident, same should be shown on Form I.

TIME AND PLACE.

8. In reporting the time of an accident, if it occurred within an hour of sunrise or sunset, give sufficient particulars to show the character of the lighting; also state whether vision was impeded or obscured and to what extent and from what cause. In reporting place, give the direction and the estimated distance from nearest milepost, naming such milepost; also name the nearest station. If the accident occurred in a building designate the building by name, or, if unnamed, by description; if in a yard, give the name of the yard. By the word YARD as here used is meant a system of auxiliary tracks within defined limits provided for the making up of trains, storing of cars, and other purposes, over which movements not authorized by time-table or by train order may be made, subject to prescribed signals and regulations. Main tracks are not to be included.

DETERMINATION OF THE AMOUNT OF DAMAGE.

9. In determining the amount of damage to the property of the reporting carrier (or of the jointly operating carrier, in case of joint operations) the cost of clearing the wreck should be included but not any amount because of damage to property of others or because of personal injuries. The amount shall be subdivided so as to show damage to equipment, damage to road, and cost of clearing wreck. Do not include anything for damage to freight or baggage, stock on right of way, etc. If the amount of damage is not known at the time the report is filed with the Public Utilities Commission, it should be estimated as accurately as practicable, and the fact that it is estimated should be stated.

JOINT OPERATIONS.

10. If an accident occurs in a yard or on a road or division worked jointly or in common by two or more carriers, it shall be reported by the carrier whose superintendent is in immediate charge of the yard, road, or division in question; if it occurs on a "private siding" or track of like character, it shall be reported by the carrier having possession of the locomotive involved or employing the persons affected.

CLASSES OF ACCIDENTS NOT TO BE REPORTED.

11. An accident so trivial as not to cause the death or injury of any person, or more than \$150 damage to the property of any carrier (including the cost of clearing wreck), should not be reported; nor should any accident be reported which does not arise from the operation of a railroad. Under this last class will come, for example, cases of passengers and other persons injured by stones or other missiles thrown by persons on or along the right of way; injuries resulting from assaults of passengers and other persons not railway employees; injuries received by draymen and other laborers, not railway employees, while loading or unloading freight at station and freighthouse platforms or at cars, as well as injuries received by trespassers, if no moving railway equipment is involved; and cases of persons found dead upon the premises or the right of way of a carrier, if the verdict of a coroner is that such persons came to their death by suicide or in some other manner than by being struck by locomotives or cars.

CLASSIFICATION OF PERSONS.

12. For the purposes of these reports, persons involved in accidents, whether causing accidents or injured in them, should be named and otherwise identified so far as practicable, and sufficient particulars of each should be given to permit his appropriate classification among the following classes:

(A) EMPLOYEES ON DUTY.

An employee is to be considered on duty when he is, at the request or direction of the carrier, rendering service or holding himself in readiness at his post of duty; he is not to be considered on duty while relieved from service and from responsibility for the performance of service, or while wilfully and improperly absent from his post of duty. Employees on duty shall be classified as follows:

- (1) General officers, \$3,000 per annum and upwards.
- (2) General officers, below \$3,000 per annum.
- (3) Division officers, \$3,000 per annum and upwards.
- (4) Division officers, below \$3,000 per annum.
- (5) Clerks \$900 per annum and upwards (except No. 37).
- (6) Clerks, below \$900 per annum (except 37).
- (7) Messengers and attendants.
- (8) Assistant engineers and draftsmen.
- (9) M. W. & S. foremen (excluding No. 10 and No. 28).
- (10) Section foremen.
- (11) General foreman—M. E. department.
- (12) Gang and other foremen—M. E. department.
- (13) Machinists (excluding Nos. 14, 15 and 17).
- (14) Boiler makers.
- (15) Blacksmiths.
- (16) Masons and bricklayers.
- (17) Structural iron workers.
- (18) Carpenters.
- (19) Painters and upholsterers.
- (20) Electricians.

- (21) Airbrake men.
- (22) Car inspectors.
- (23) Car repairers.
- (24) Other skilled laborers.
- (25) Mechanics' helpers and apprentices.
- (26) Section men.
- (27) Other unskilled laborers.
- (28) Foremen of construction gangs and work trains.
- (29) Other men in construction gangs and work trains (unskilled employees only).
- (30) Traveling agents and solicitors.
- (31) Employees in outside agencies (except Nos. 5, 6, 7, and 30).
- (32) Other traffic employees.
- (33) Train dispatchers and directors.
- (34) Telegraphers, telephoners, and block operators (except Nos. 33 and 35).
- (35) Telegraphers and telephoners operating interlockers.
- (36) Levermen (nontelegraphers).
- (37) Telegrapher-clerks.
- (38) Agent-telegraphers.
- (39) Station agents (nontelegraphers).
- (40) Station masters and assistants.
- (41) Station service employes (except Nos. 5, 6, 37, 38, 39, 40 and 66).
- (42) Yardmasters.
- (43) Yardmaster's assistants.
- (44) Yard engineers and motormen.
- (45) Yard firemen and helpers.
- (46) Yard conductors (or foremen).
- (47) Yard brakemen (switchmen or helpers).
- (48) Yard switch tenders.
- (49) Other yard employees.
- (50) Hostlers.
- (51) Enginehouse men.
- (52) Road freight engineers and motormen.
- (53) Road freight firemen and helpers.
- (54) Road freight conductors.
- (55) Road freight brakemen and flagmen.
- (56) Road passenger engineers and motormen.
- (57) Road passenger firemen and helpers.
- (58) Road passenger conductors.
- (59) Road passenger baggagemen.
- (60) Road passenger brakemen and flagmen.
- (61) Other road train employees.
- (62) Crossing flagmen and gatemen.
- (63) Drawbridge operators.
- (64) Floating equipment employees.
- (65) Express service employees.
- (66) Policemen and watchmen.
- (67) Other transportation employees.
- (68) All other employees.

The classification of the employees on duty who are injured or killed in railway accidents is to be determined by the character of the work in which they are engaged at the time of the accident. If this is different from that of their usual and customary duties, give particulars. Persons should not be classified as employees in the reports covered by these rules unless they are employees of the reporting carrier or are under its jurisdiction at the time of the accident. If, however, any person killed or injured in an accident is known or believed to be an employee of another carrier, that fact should be stated in the narrative portion of the report of the particular accident involved.

(B) EMPLOYEES NOT ON DUTY.

This class (to be subclassified as under class A) is restricted to employees lawfully on the premises of the carrier. Whenever an employee not on duty is injured, the report should explain the occasion of the employee's presence at the place of the accident. Employees riding as passengers should be classed as passengers, and employees trespassing are to be included in classes L and M.

(C) PASSENGERS ON PASSENGER TRAINS.

(D) PASSENGERS ON OTHER TRAINS.

(E) PASSENGERS NOT ON TRAINS.

This class is to include all persons lawfully on the premises of the carrier for the purpose of traveling on its trains or of departing therefrom at the conclusion of the travel; it also includes passengers temporarily off trains, as at railway restaurants, etc., and at junctions in transferring from one train to another.

(F) PERSONS CARRIED UNDER CONTRACT ON PASSENGER TRAINS.

(G) PERSONS CARRIED UNDER CONTRACT ON OTHER TRAINS.

(H) PERSONS CARRIED UNDER CONTRACT, NOT ON TRAINS.

By "persons carried under contract" are meant such persons as postal clerks, express messengers, Pullman conductors, and porters, city baggage transfer and omnibus agents, newsboys, peddlers, live stock tenders and others (not employees of the carrier) in charge of freight, and other like classes of persons authorized by the carrier to be on its trains primarily for the conduct of their business and not for purposes of travel. Such persons when riding as passengers should be classed as passengers.

(I) OTHER NONTRESPASSERS ON PASSENGER TRAINS.

(J) OTHER NONTRESPASSERS ON OTHER TRAINS.

(K) OTHER NONTRESPASSERS NOT ON TRAINS.

By "other nontrespassers" classes (I, J, and K) are meant persons on the carrier's premises by license or invitation who are not classable as employees, passengers, or persons carried under contract. Classes (I), (J), and (K) include persons present by license or invitation of the carrier, such as those to meet trains, to transact business with the carrier, etc.

(L) TRESPASSERS ON TRAINS.

(1) Employees.

(2) Other persons.

(M) TRESPASSERS NOT ON TRAINS.

(1) Employees.

(2) Other persons.

Whenever possible, distinguish between revenue passengers and nonrevenue passenger; if impossible to give this information, the report should so state.

CLASSIFICATION OF INJURIES.

13. In reporting injuries to persons, observe the following distinctions.

(A) Any person killed in an accident at the time of its occurrence, or so severely injured as to die within 24 hours thereafter, should be reported as "killed".

(B) With regard to injuries not resulting in death within 24 hours after the occurrence of an accident the following rules are to be observed:

(a) Employees so seriously injured as to be for more than *three days*, in the aggregate, during the 10 days immediately following the accident incapacitated from performing their ordinary duties are to be reported as "injured"; those incapacitated only *three days* or less are not to be reported. This rule applies both to employees on duty and those not on duty but lawfully on the premises of the carrier when injured. In every case of injury to an employee give the number of days of disability, estimated if not determined when report is made.

(b) Persons other than employees are to be reported as "injured" if the wound or other injury is sufficient, in the opinion of the officer making the report, to incapacitate the injured person, for a period of more than one day with respect to his customary vocation.

DOUBTFUL CASES.

14. Whenever any person involved claims to have been injured and the carrier denies the allegation of injury, the injury alleged by the claimant (if sufficiently serious) should be reported, but should be noted "Claimed, but claim denied by the carrier," or otherwise as may be appropriate.

DESCRIPTION OF INJURIES.

15. Personal injuries shall be sufficiently described to show the part of the person injured, the extent and the duration, or probable duration, of the wound or lesion, and the degree to which the persons is maimed, if at all.

The following are to be classed as permanent injuries:

(A) Loss of any member or any part of a member, either at the time of the accident or later, through amputation caused or necessitated by the accident (if known at time the report is made).

(B) Crippling or maiming of a member, other than by the loss of a part.

(C) Permanent internal injury.

In case of any permanent injury to arm or hand, say whether right or left arm or hand, and state whether the injured person is right-handed or left-handed. In case of loss of any part, state extent,

as, for example, tip of index finger on right hand, two middle fingers to second joint on left hand, left arm to elbow, loss of right eye, etc.

DESCRIPTION OF TRAINS.

16. In reporting accidents involving a train or trains, give sufficient particulars of each train involved to permit its classification as follows:

(A) *Transportation service trains:*

(a) *Freight.* This class includes trains run between terminals or stations for the purpose of transporting revenue and company freight when statistics of ton-miles are kept for the freight thus transported; also trains consisting of empty freight cars and trains consisting of a locomotive and a caboose running light in connection with such service. When milk, baggage, or other cars (not passenger cars or combination passenger and other cars) are hauled in a freight train they do not change its class. Freight trains that regularly haul no passenger service equipment, but transport passengers in a caboose, should be classed as freight trains, as should also freight trains temporarily using a passenger car in place of a caboose, or which only occasionally contain a car devoted to passenger traffic.

(b) *Passenger.* This class includes trains run for the purpose of transporting passengers, baggage, mail, milk, express, or any combination of these; also trains consisting of deadhead passenger equipment. When one or more cars other than regular passenger train cars, such as milk cars, cabooses deadheaded back, etc., are hauled incidentally in a passenger train, they do not change its class.

(c) *Mixed.* This class includes trains containing both freight train cars moved in connection with freight traffic and passenger train cars moved in connection with passenger traffic. The incidental omission of either freight train or passenger train cars from a regularly scheduled mixed train does not change its class.

(d) *Special.* This class includes revenue earning trains not provided for in the three foregoing classes, such as chartered trains paid for either on the basis of a rate per mile run or lump sum for the train, circus and theatrical trains run under contracts calling for payment of specified amounts for transportation between designated stations, chartered trains for the Federal or State Governments carrying troops, munitions of war, camp outfits, etc.

(B) *Work service trains.*

This class includes nonrevenue trains run in the administration and upkeep service of the carrier, such as official trains, inspection trains, pay trains, special trains running with company fire apparatus to save the carrier's property from destruction, and trains run for the purpose of transporting the carrier's employees to and from work when no transportation charge is made; wrecking trains; construction and upkeep trains run in connection with maintenance and construction work, the cost of operating such trains being chargeable to the appropriate construction or maintenance accounts for rail line operations; material and supply trains run for the purpose of distributing ties, rails, other track material, ballast, bridge material, and other materials and supplies at stations, towers, section houses, and other

points; trains run for picking up and concentrating such material; and trains run for distributing material and supplies for use in connection with operation.

NOTE.—Work service trains do not include solid fuel trains and other freight trains laden with company material and running from station to station under the same operating conditions as ordinary revenue freight trains.

OTHER PARTICULARS OF TRAINS.

17. Give also the following particulars:

(C) Place of accident, distance (estimated) and direction from nearest milepost and name of nearest station.

And for each train involved (except where manifestly immaterial) give—

(D) Number.

(E) Time table direction in which bound at the time of accident (east, west, north, or south).

(F) Estimated speed in miles per hour.

(G) Brief description of damage to locomotives, cars, and other property of carrier.

(H) State whether the train was being operated with air brakes; how many cars were not and how many were equipped with air brakes, and on how many the air brakes were in good operating condition. State whether the air brakes on the locomotive were operative. State the number of loaded cars and the number of empty cars in the train; gross weight of train; number of locomotives pushing or pulling train; number of brakemen on the trains; where and when the locomotives, cars, and brakes were last inspected; and the number of hand brakes used (if any), together with the reason for their use. Whenever material, state also under what orders the train was moving and what were its rights of track at the particular time and place of the accident.

(I) Give statement of cause or causes of accident as reported by division superintendent or other officer in immediate charge, and if causes have not been ascertained, state what effort has been made to ascertain causes, and what seems to have been the most probable cause.

(J) Cause and effect of fire, if any.

(K) Experience and (whenever significant) condition of employee who cause or is believed or supposed to have caused the accident. If he had been continuously on duty for more than sixteen hours at the time of the accident or had had less than eight hours' rest before going to work, state the facts.

(L) Unless manifestly without significance in the matter, quote the operating rule or rules bearing on the case, and indicate wherein the rule or rules were violated by the employee, if any, at fault. This requirement will be satisfied if the carrier has on file with the Commission a copy of its effective operating rules and gives the number of the rule or rules bearing on the case.

DESCRIPTION OF EQUIPMENT.

18. Give a brief description of damage to equipment, and, whenever possible, in reporting defects in equipment which caused or contributed to an accident, name the manufacturer and the type of the equipment or part, give weight and number or other identifying mark, and state the year of manufacture and the year of placing in

service; state also when, where, and by whom the equipment was last inspected. Describe sufficiently the equipment involved and give all particulars necessary to permit its description and classification as follows:

(A) Locomotives and parts:

(a) Description—

- (1) Type, as simple, compound, articulated, etc.
- (2) Wheel arrangement.
- (3) Weight on drivers and total weight ready for service.

(b) Parts—

- (1) Firebox and attachments.
- (2) Boiler and attachments.
- (3) Cylinders and steam chests.
- (4) Reciprocating parts.
- (5) Headlight.
- (6) Pilot.
- (7) Drivers.
- (8) Truck wheels.
- (9) Other parts of running gear as enumerated under cars.

(10) Miscellaneous parts, naming them.

In case of electric locomotives, give similarly detailed information so far as practicable.

(B) Cars (distinguish between freight, passenger, work service) and parts:

- (a) Wheels.
- (b) Axles and journals.
- (c) Boxes.
- (d) Truck frames and parts.
- (e) Draft gear and parts.
- (f) Brakes—
 - (1) Power.
 - (2) Hand.
- (g) Underframing.
- (h) Car sides.
- (i) Car ends.
- (j) Car roofs.
- (k) Miscellaneous parts, naming them.

(C) Floating equipment. Give full particulars.

DESCRIPTION OF DAMAGE TO WAY AND STRUCTURES.

19. Give brief description of damage to way and structures, and in reporting defects which caused or contributed to an accident, describe them, whenever possible, with particularity so as to afford a clear understanding of the matter and to permit classification under the following heads:

- (A) Roadbed, including embankments, cuts, ditches, drainage, etc.
- (B) Bridges, trestles, and culverts.
- (C) Ties.
- (D) Rails (see Form R).

- (E) Rail fastenings.
- (F) Switches.
- (G) Clearances—
 - (a) Overhead.
 - (b) Side.
- (H) Buildings (describing each and indicating ordinary use).
- (I) Signal apparatus.

In case of broken or otherwise defective rails, rail fastenings, switches, signal apparatus, or other apparatus, give, whenever possible, name of manufacturer, number or other identifying mark, weight, date of manufacture, and length of time in service.

PROPERTY OF OTHERS.

20. In describing damage to property of others than the reporting carrier, give such particulars as may be practicable. If such property is railway equipment, describe it so far as practicable with the same particularity as would be appropriate were it the property of the reporting carrier.

CLASSIFICATION OF ACCIDENTS.

21. Accidents are, for the purpose of these reports, divided into three groups:

(A) Accidents arising in connection with the operation of trains, locomotives and cars in road, yard, or work service, resulting in damage to equipment or other railway property. This group will be called **TRAIN ACCIDENTS**.

(B) Accidents incidental to the operation of trains, locomotives, and cars in road, yard, or work service, resulting in casualties to persons but not in damage to equipment or other railway property. This group will be called **TRAIN SERVICE ACCIDENTS**.

(C) Accidents arising from causes other than the operation of trains, locomotives, and cars in road, yard, or work service. This group will be called **NONTRAIN ACCIDENTS**.

CLASSIFICATION OF TRAIN ACCIDENTS.

22. Train accidents are to be reported under the following heads:

- (A) Collisions.
- (B) Derailments.
- (C) Locomotive-boiler accidents.
- (D) Other locomotive accidents (not involving collision, derailment, or boiler accident).
- (E) Miscellaneous train accidents.

If an accident is classifiable under two or more of the foregoing heads, it should be classified in accordance with its primary cause.

COLLISIONS.

23. By a collision is to be understood an impact of a train or unit of equipment upon some other train or unit of equipment while both are on the rails. In reporting collisions, besides giving the particulars called for in the foregoing rules, classify the collisions as follows:

(a) *Rear-end*. A rear-end collision is one where the movements of the trains or locomotives involved are in the same direction on the same track.

(b) *Head-on.* This class includes cases where the movements of the trains or locomotives involved are in opposite directions on the same track.

(c) *Broken train.* This class includes cases where a moving train breaks into parts and two or more of the separated parts afterwards come violently together.

(d) *Miscellaneous.* This class includes side or raking collisions, collisions between trains and cars not coupled to locomotives, crossing collisions, switching collisions, and all not clearly classifiable under (a), (b), or (c). By "crossing collisions" are meant those occurring at crossings or junctions of PRIVATE rights of way.

If a collision at a crossing or junction involves the trains of two carriers, it shall be reported by each carrier, and each carrier shall give its estimate of the damage to the property of the other as well as that to its own, stating the two amounts separately. Each report of such a collision shall bear conspicuously at its top the word "Crossing," "Junction," or other suitable notation, to prevent duplication, and the case should be fully explained.

NOTE.—An accident at a crossing with a track on a PUBLIC HIGHWAY should be classed, in accordance with the circumstances, either under section No. 39 (b) or section No. 40 (i), and not as a "crossing collision."

24. Any collision which does not injure or kill any person, but which damages railway property (including in the damages the expense of clearing wrecks but not loss of or damage to freight or baggage, animals on "right of way", or property of others adjacent thereto) to the extent of more than \$150 but less than \$1,000, shall be classed as a MINOR collision.

25. State whether the block system was in use; and, if so, say whether manual, controlled manual, or automatic. If the block system was not in use, describe briefly the method of operation.

26. In case of failure of air brake, give initials and number of car, name or style of apparatus, and cause of failure.

27. In case of defective coupler, give initials and number of car, name or style of coupler, cause of failure, etc.

28. In regard to both brakes and couplers, follow the suggestions in the Commission's Rules for Inspection of Safety Appliances.

29. If a collision occurs on other than a main track and does not result in fouling a main track, write "Yard" or other suitable word in parentheses after the name of the station at top of sheet.

DERAILMENTS.

30. In reporting derailments, indicate the service of the train or locomotive and the particular equipment derailed.

31. Classify derailments with respect to cause as follows:

(a) Derailments due to defects in track, bridges, switches, and signals, or to other defects in roadway, including broken rails, spread rails, soft track, bad ties, sun kink, rough or irregular track, broken or defective switches or frogs, bridge failures (except as noted below), defective signals, etc.

NOTE.—Derailments due to weakening or destruction of bridges by fire, to landslides, to floods over or along the track, or to washouts at culverts or other places should not be included in class (a) but should be shown in class (i). Those due to or occurring at interlocked or derailing switches, misplaced switches, and drawbridges should be included in classes (e), (f), (g), and (h).

(b) Derailments due to failure of power brake apparatus, hose, etc.

(c) Derailments due to failure of couplers.

(d) Derailments due to other defects in locomotives or cars, such as broken or otherwise defective wheels, tires, axles, journals, trucks, brake beams, brake riggings, draft gears, side bearings, arch bars, car bodies, etc. This class includes all derailments due to failures of locomotives or cars, except those specifically provided for in classes (b) and (c).

(e) Derailments due to or occurring at interlocked switches.

(f) Derailments due to or occurring at derailing switches.

(g) Derailments due to open or misplaced switches, except those classifiable under (j) or (k) below.

NOTE.—Class (g) does not include derailments at interlocked switches, or those at derailing switches; for such derailments, see (e) and (f), above.

(h) Derailments due to or occurring at drawbridges.

(i) Derailments due to accidental obstructions or defects in track, including those due to weakening or destruction of bridges or other structures by fire; to landslides; to floods; to animals on track or to wind, rain, snow, ice, etc.; also those due to washouts at culverts or other places.

(j) Derailments due to negligence or misconduct of trainmen or other employees.

(k) Derailments due to acts of others than employees, such as obstruction of track, misplacement of switch, tampering with brakes, etc.

(l) Derailments due to ascertained causes not classifiable under any preceding head. The causes of derailments includible in this class should be clearly and fully described.

(m) Derailments due to unknown causes. If any derailment is reported under this head, the reason for so classifying should be given. The report should show what search or investigation has been made to find the cause of the derailment.

32. Any derailment which does not injure or kill any person, but which damages railway property (including in the damages the expense of clearing of wrecks but not loss of or damage to freight or baggage, animals on the "right of way," or property of others adjacent thereto) to the extent of more than \$150 but less than \$1,000, shall be classed as a MINOR derailment.

33. In reporting causes of derailments in classes (a), (b), (c), and (d), give in brief language the facts, so far as ascertainable, necessary to show cause of failure of or defects in parts of structures, such as causes of failure of rails or joints, metal, wooden, or other bridges, signals, or signal apparatus, wheels, axles, etc. If a derailment is apparently caused by a rail failure at or near an insulated joint necessitated by or provided in connection with signal apparatus, give full particulars; if due to defect or failure of brake apparatus or of a coupler, give initial and number of car, name or style of apparatus, etc. Where the cause can not be assigned with certainty, that fact should be reported and the probable cause should be stated. Where a derailment is due to two or more causes, or it is impossible

to determine which of two or more is the more probable, it should be reported under class (1).

34. In case of a derailment not resulting in fouling a main track, insert in parentheses, after the name of station, the word "Yard" or other suitable descriptive word.

35. Where a derailment causes the derailment of another train, make a separate report for each derailment.

36. Each report of a derailment should show the principal facts, explaining the magnitude and cause of the derailment as usually reported by a division superintendent to his superior officer. The facts should be fully and accurately stated.

LOCOMOTIVE BOILER ACCIDENTS.

37. This class of accidents should be subdivided as follows:

(a) Explosions and failures of locomotive boilers (including accidents resulting from failures of or defects in boilers or fire-box sheets). If the accident resulted from low water in the boiler, state whether this condition is attributed to the negligence of the locomotive crew or to an improper condition of appurtenances used to supply water to the boiler or to indicate the water level in the boiler.

(b) Accidents due to failures of or defects in locomotive or boiler tubing (including flues, arch tubes, water bars, and superheater tubes), and also piping subjected to steam pressure.

(c) Accidents due to failures of or defects in parts or appurtenances of locomotive boilers other than those included under subdivisions (a) and (b).

OTHER LOCOMOTIVE ACCIDENTS.

38. Under this head include every train accident, other than a collision, derailment, or locomotive boiler accident, resulting from a defect in or failure of a locomotive or its tender. In reporting an accident under this head, describe and give location of the part involved, state the nature of the defect or failure, and explain, so far as may be ascertainable, the cause of, or the conditions or circumstances responsible for or contributing to the failure. In the description of the locomotive, when reporting such accidents, include the initials and number of the locomotive and the class of service in which it was engaged at the time of accident (as passenger, freight, switching, work service, etc.).

This class of accidents should be subdivided as follows:

(a) Accidents due to failures of or defects in locomotive cylinders.

(b) Accidents due to failures of or defects in driving gear and machinery of locomotives (including crank pins, driving rods, piston rods, cross heads, pistons, and valve gear).

(c) Accidents due to defects in or failures of wheels and axles of locomotives (in so far as such defects do not result in derailments).

(d) Accidents due to failures of or defects in parts of locomotive tenders.

(e) Miscellaneous locomotive accidents.

MISCELLANEOUS TRAIN ACCIDENTS.

39. Miscellaneous train accidents (including all train accidents except collisions, derailments, locomotive boiler accidents, and other locomotive accidents) shall be classified as follows:

(a) Accidents to locomotives or cars, except those resulting from collisions, derailments, locomotive boiler accidents, and other locomotive accidents.

(b) Accidents at public highway crossings due to striking trolley cars, automobiles, and other vehicles or objects, when they result in damage to the carrier's equipment. If such an accident does not cause damage to the carrier's equipment, the accident, if reportable, should be reported as a "train service" accident, under section No. 40 (i).

(c) Accidents to roadways or bridges (involving trains) where no derailment results. This class includes miscellaneous train accidents resulting from fires, floods, landslides, bridge failures, explosions (other than those of locomotive boilers), etc.

(d) Other miscellaneous train accidents.

TRAIN SERVICE ACCIDENTS.

40. This class includes all accidents incidental to the operation of trains, locomotives, and cars, resulting in casualties to persons but not in damage to equipment or other railway property; it includes casualties due to coupling or uncoupling cars or car connections, getting on or off, falling from, being struck by, or while doing work about trains, locomotives, or cars (not in shops or engine-houses), insufficient clearances and other like accidents not causing damage to the train itself or to other railway property. Train-service accidents shall be classified as follows:

(a) Accidents arising in connection with coupling and uncoupling air and steam hose and safety chains and turning angle cocks. State whether hose and couplings were defective; if so, describe the defect, and give style and name of the apparatus. State whether, and if so, to what extent and in what manner, the fault of the engineman or others contributed to the accident.

(b) Accidents arising in connection with coupling or uncoupling cars. In reporting accidents in this class, state the principal facts and give style and name of coupler; follow the instructions contained in the Commission's Rules for Inspection of Safety Appliances. Where an employee is killed or injured while between cars or locomotives, or between a car and a locomotive, the report should show clearly why the employee was thus placed in jeopardy. State whether, and if so, to what extent and in what manner, the fault of the engineman or others contributed to the accident. If the person injured caught his foot in a frog, switch, or guard rail, state whether safety blocks were in use and what kind.

(c) Accidents resulting from insufficient clearances, such as coming in contact, while riding on cars, with overhead bridges, tunnel walls, signal apparatus, mail cranes, standpipes for water or fuel oil, or any fixed structure above or at the side of the track. State all material facts, including distance of obstruction above rail, lateral dis-

tance from center line of track, height of car, presence or absence of warning guards, fogs, snow, ice, etc., and extent of acquaintance of injured person with the road at and in the vicinity of the place of the accident.

(d) Getting on or off cars or locomotives, stating from which and showing the presence or absence of fog, snow, or ice, if significant. State whether the car or locomotive was in motion at the time of the accident, and whether the absence or the defective condition of a grab iron contributed to the accident; also, whether the engineman or other person was in any way at fault, and if so, in what way and to what extent. Hand cars are not to be included under the word "cars" as here used. If the person injured caught his foot in a frog, switch, or guard rail, state whether safety blocks were in use and what kind. Class (d) should not include cases includible in class (c).

(e) Falling from cars or locomotives, stating from which, and showing the presence or absence of fog, snow, or ice, if significant. State whether the absence or the defective condition of a grab iron contributed to the accident; also, whether the engineman was in any way at fault, and if so, in what way and to what extent. Hand cars are not to be included in the word "cars" as here used. Class (e) should not include cases includible in class (c) or class (d).

(f) Accidents not elsewhere classifiable which happen to employees on duty on or about a train in connection with its operation. State all significant facts, and in particular state how and to what extent, if any, a defective grab iron or the absence of a grab iron contributed to the accident. This class includes accidents resulting in injuries to employees attending switches in connection with the operation of trains. State whether the fault of the engineman or other person contributed to the accident, and if so, to what extent and in what manner. If the person injured caught his foot in a frog, switch, or guard rail, state whether safety blocks were in use and what kind.

(g) Miscellaneous accidents on or around trains, not elsewhere provided for. This class is for accidents to (1) passengers; (2) other persons not employees; (3) employees having no duty in connection with the operation of the particular train. State to what extent, if any, the engineman or other person was at fault, and if the accident was to any extent due to the injured person's catching his foot in a frog, switch, or guard rail, state whether safety blocks were in use and what kind.

(h, i, j) Being struck or run over by locomotive or car—(h) at stations or in yards, (i) at highway grade crossings, or (j) at other places. If in any accident under these three classes of cases, the person injured caught his foot in a frog, switch, or guard rail, state whether safety blocks were in use and what kind. Class (i) should include only accidents to persons traveling on the highway. Accidents to employees includible in class (f) should not be reported under class (h), (i), or (j).

(k) Other miscellaneous train accidents.

NONTRAIN OR INDUSTRIAL ACCIDENTS.

Nontrain or industrial accidents include those occurring in and around shops, on boats and wharves, at stations, freight houses, engine houses, coaling stations, water stations, tracks, etc.; also those occurring in connection with construction or with repair, painting and other maintenance work on buildings and other structures, and with construction and maintenance of equipment, excepting such running repairs as may be made by trainmen en route. They do not include accidents occurring directly in connection with the operation of trains, locomotives, and cars, on rails.

Nontrain or industrial accidents resulting in purely temporary shocks, sprains, and bruises to employees should not be included in the return if they do not for more than three days in the aggregate during the 10 days immediately following the accident incapacitate the injured employee from pursuing his ordinary vocation.

A nontrain or industrial accident resulting in injury to any person other than an employee shall be included in the return only if the injured person is, in the judgment of the reporting officer, incapacitated for more than one day for his customary vocation.

REPORTING NONTRAIN OR INDUSTRIAL ACCIDENTS.

Nontrain or industrial accidents should be reported on form I and summarized on Form V in accordance with their causes, as follows:

- (a) Working machinery, engines, motors, etc.
- (b) Transmission apparatus (belts, gears, shafting ropes, etc.)
- (c) Use of hand tools, apparatus, etc.
- (d) Flying particles.
- (e) Explosives and inflammable, hot or corrosive substances.
- (f) Electric currents.
- (g) Collapse, fall, etc., of objects.
- (h) Falls of persons.
- (i) Handling rails, ties, bridge timbers, etc.
- (j) Handling freight or supplies.
- (k) Miscellaneous industrial causes not above specified.
- (l) All other causes of nontrain accidents.

NOTE.—“All other causes of nontrain accidents (l)” shown above has reference to accidents to persons other than employees and corresponds to item shown opposite line 85 in monthly report Form V.

FATALITIES LATER DEVELOPED.

42. If as a result of any accident a person dies 24 hours or more after the time of occurrence of the accident he shall be included in the statistics as “injured,” but a memorandum of his death shall be given on a sheet of Form F for every such instance coming to the knowledge of the reporting carrier. In addition to the name of the person and the place and date of his death, there shall be stated the character, the date, and the place of the accident, together with any other significant particulars which the carrier may desire to embody in the record. If the name of the person was incorrectly stated in the first report, the name as first reported shall also be given.

SYMBOLS OF CLASSIFICATION.

43. Each report of an accident should show by appropriate letter symbols (as used in the foregoing rules) the class and sub-class to which the reporting carrier considers the accident assignable.

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STATE OF ILLINOIS
Public Utilities Commission

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GENERAL ORDER 45

Rules of Practice and Procedure and Forms Governing Matters
Before the Commission

Adopted by the Commission October 25, 1917



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.
1919.

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STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

RULES OF PRACTICE AND PROCEDURE
AND
FORMS GOVERNING MATTERS BEFORE THE
COMMISSION

GENERAL ORDER 45

1. Formal Docket of Cases

Each matter coming formally before the Commission shall be known as a case and shall be given a number and title descriptive of the subject matter. Such number and title shall be used on all papers in the case.

2. Blank Forms

Blank forms may be obtained without charge from the Secretary of the Commission for filing any of the following:

Complaint.

Petition for Crossing.

Application for:

Certificate of Convenience and Necessity.

Approval of Contract or Sale of Utility.

Authority to Issue Stock.

Authority to Issue Bonds, Notes or other Securities.

The Commission desires that all formal complaints and applications shall conform, so far as practicable, to the forms prescribed by the Commission.

3. Complaints and Applications

All complaints and applications must be written or printed, or written and printed, setting forth briefly the facts claimed to constitute a violation of the law or of any order or rule of the Commission, or any other matter that may properly be presented to the Commission, and must be signed by the complainant or petitioner.

The name of the public utility against which the complaint is directed, or which is made respondent in any application, with its post office address, must be stated in full and the address of the complainant

or petitioner and the name and address of his attorney or counsel, if there be any, must appear upon the complaint or application.

There must be filed with the Commission, at the Secretary's office in Springfield, Illinois, the original and one duplicate copy of each complaint or application for the use of the Commission, and one duplicate copy for each defendant or respondent. There must be filed the original and two duplicates of applications for authority to issue securities.

4. Service and Answer

The Commission will cause a copy of the complaint or application to be served upon each defendant or respondent named therein, accompanied by a notice to satisfy and answer within ten days, or by a notice of time and place of hearing; provided, however, that the Commission may, upon good cause shown, grant an extension of time beyond the said ten days.

The original answer and one duplicate thereof for each other party of record in the case shall be filed with the Secretary of the Commission, and such duplicate shall be served upon such other parties by the Secretary.

The answer to a complaint must specifically admit or deny the material allegations of the complaint and it may also set forth any new matter which will be relied upon as a defense. If defendant shall make satisfaction before answering, a written acknowledgment thereof showing the terms of such satisfaction must be signed by the complainant and filed with the Secretary. If satisfaction be made after the filing, and service of an answer, such written acknowledgment of satisfaction by complainant must also be filed with the Secretary, together with a written statement.

If the answering party has no knowledge upon the subject sufficient to enable him to answer an allegation of the complainant, he may so state in his answer and place his denial upon that ground.

In case of an investigation by the Commission upon its own motion, the notice of investigation will take the place of a complaint in the proceedings, and answers shall be filed with the Secretary of the Commission.

The Commission may, in its discretion, allow any complaint, application, answer, or other pleading to be amended.

5. Exhibits

All exhibits filed with any petition or application, or filed subsequently by any party to a proceeding, or filed at any hearing, shall be filed in duplicate, with one additional copy furnished to each other party to the proceeding.

6. Stipulation

Any party or parties to any proceeding may, by stipulation in writing filed with the Secretary of the Commission, agree upon the facts or any portion thereof involved in the case, which stipulation shall be regarded and used as evidence at the hearing.

7. Hearings

The Commission will conduct hearings at such time and place as the public interest requires.

The Commission will convene in its office in the city of Chicago on the second Wednesday in the months of January, May and September for the purpose of considering petitions for changes of classification and new classifications in freight tariffs.

The Commission may proceed to a hearing at any time after ten days from the time of service of notice to answer or of service of notice of hearing.

Section 60 of "An Act to provide for the regulation of public utilities":

"The Commission or any Commissioner, or officer of the Commission designated by the Commission, shall have power to hold investigations, inquiries and hearings concerning any matters covered by the provisions of this Act, or by any other Act relating to public utilities, subject to such rules and regulations as the Commission may establish. In the conduct of any investigation, inquiry or hearing, neither the Commission nor any Commissioner or officer of the Commission shall be bound by the technical rules of evidence, and no informality in any proceeding or in the manner of taking testimony before the Commission or any Commissioner or officer of the Commission, shall invalidate any order, decision, rule or regulation made, approved, or confirmed by the Commission.

"All hearings conducted by the Commission shall be open to the public.

"Each Commissioner, the Secretary of the Commission, and every officer of the Commission designated by it to hold any inquiry, investigation or hearing, shall have power to administer oaths and affirmations, certify to all official acts, issue subpoenas, compel the attendance and testimony of witnesses and the production of papers, books, accounts and documents."

8. Subpoenas and Witnesses

Excerpts from section 62 of "An Act to provide for the regulation of public utilities":

"All subpoenas issued under the terms of this act may be served by any person of full age. The fees of witnesses for attendance and travel shall be the same as fees of witnesses before the circuit courts of this State.
* * *"

"A subpoena issued as aforesaid shall be served in the same manner as a subpoena issued out of a court of record."

Whenever a subpoena is issued at the instance of a complainant, respondent, or other party to any proceeding before the Commission, the cost of service thereof and the fee of the witness shall be borne by the party at whose instance the witness is summoned; and the Commission may, in its discretion, require a deposit to cover the cost of such service and witness fees and the payment of the legal witness fee and mileage to the witness when served with a subpoena. The Secretary shall advance no fees for the service of any subpoena.

9. Rehearings

Application for a rehearing may be filed by any person or corporation affected by any rule, regulation, order or decision of the Commission, and the Commission may grant and hold a rehearing on such matters if, in its judgment, sufficient reason therefor be made to appear. In case a rehearing is granted, notice shall be served as in the case of an original hearing.

10. Briefs

All briefs filed in any case shall be printed or typewritten and seven copies shall be filed with the Secretary of the Commission. One copy of the brief shall be sent by the party filing same to each other party in the action, accompanied by a request that such other party acknowledge receipt of same to the Commission, and such acknowledgment shall be sent to the Secretary.

11. Fees to be Charged by the Commission

Section 7 of "An Act to provide for the regulation of public utilities":

"The Commission shall charge and collect the following fees:

"For copies of papers and records not required to be certified or otherwise authenticated by the Commission, ten cents for each folio.

"For certified copies of evidence and proceedings before the Commission or of official orders and documents filed in its office, fifteen cents for each folio, and one dollar for every certificate under seal affixed thereto.

"For certifying a copy of any report made by a public utility to the Commission, or for each certified copy of the annual report of the Commission, one dollar.

"No fees shall be charged or collected for copies of papers, records or official documents furnished to any city or public officers for use in their official capacity, or for the annual reports of the Commission in the ordinary course of distribution, but the Commission may fix a reasonable charge for publications issued under its authority.

"All fees charged and collected by the Commission shall belong to the people of the State, and shall be paid monthly, accompanied by a detailed statement thereof, into the treasury of the State to the credit of the general fund."

Copies of any petition, complaint, answer, or any other pleading, or the testimony in any proceeding before the Commission, or of any order, decision or opinion by the Commission, will be furnished upon application to the Secretary upon such terms as the statute provides.

Section 31 of "An Act to provide for the regulation of public utilities," as amended June 29, 1917:

"Fees for the Issuance of Bonds.—The Commission shall charge every public utility receiving permission under this Act for the issue of bonds, notes and other evidences of indebtedness, an amount equal to ten cents for every hundred dollars of such securities authorized by the Commission, and the same shall be paid into the State treasury before any such securities shall be issued, provided that no public utility shall be required to pay any fee for permission granted to it by any such Commission in any of the following cases:

"(1) To guarantee bonds or other securities.

"(2) To issue bonds, notes or other evidences of indebtedness issued for the purpose of converting, exchanging, taking over, refunding, discharging or retiring any bonds, notes or other evidences of indebtedness except:

"(a) When issued for an aggregate period of longer than two years for the purpose of converting, exchanging, taking over, refunding, discharging or retiring any note, or renewals thereof, issued without the consent of such State Public Utilities Commission of Illinois or such Public Utilities Commission.

"(b) When issued for the purpose of converting, exchanging, taking over, refunding, discharging or retiring bonds, notes or other evidences of indebtedness issued prior to January 1, 1914, and upon which no fee has been previously paid."

12. Transcript

Orders for transcript of any hearing before the Commission should be given to the Reporter at the time of hearing to insure prompt delivery. Orders received later require extra copies to be made and such work can be done only as the regular business of the Commission will permit.

13. Correspondence

All complaints, petitions or answers of every kind and character in any proceeding before the Commission, and every motion or application in relation thereto, and all letters and telegrams, shall be addressed to the Public Utilities Commission, Springfield, Illinois.

FORMS.

Form No. 1

STATE OF ILLINOIS PUBLIC UTILITIES COMMISSION

COMPLAINT

In the matter of the

COMPLAINT

of.....

against.....

.....

.....

as to.....

.....

in....., Illinois.

Case.....

File

To the PUBLIC UTILITIES COMMISSION, Springfield, Illinois:

The Complainant herein respectfully shows:

1.
(State occupation and place of business)

2. That the postoffice address of Complainant is.....

3. That....., Respondent
(Full corporate name of Respondent)

herein, is a Public Utility, and that as such Public Utility said Respondent is subject to the provisions of an Act to provide for the regulation of Public Utilities.

4. That the postoffice address of Respondent is.....

5. That.....
(Here state concisely the matter intended to be complained of, numbering each succeeding paragraph)

WHEREFORE, Complainant prays that the Respondent may be required to answer the charges herein, and that upon a final hearing hereof, the Commission will make such order in the premises as may seem meet.

Dated at....., Illinois, this.....day of.....A. D. 19.....

.....
(Complainant)

Attorney for Complainant:

.....
(Name)

.....
(Address)

Form No. 2

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

PETITION FOR CROSSING

In the matter of a
PETITION

for permission to cross (tracks) (over)
(street) (under)
(highway) (at grade)
(cross out lines not applicable)

at.....
(Location)

filed by.....

.....
(Petitioner)

against.....

.....
(Respondent)

Case.....

File

To the PUBLIC UTILITIES COMMISSION, Springfield, Illinois:

The Petitioner herein respectfully shows:

1. That Petitioner is.....
(State identity)

2. That the postoffice address of Petitioner is.....

3. That Petitioner purposes to.....

(Specify proposed improvement)

extending from.....

in the County of.....to.....
.....in the County of.....

and that it will be necessary to cross (over)
(under) the
(at grade)

(right of way and tracks of)
(a public highway known as).....

at a point.....
(Describe in detail)

and which is more fully set forth by plans attached hereto and made a part of this petition.

WHEREFORE, Petitioner asks that the Commission proceed to view the place of the proposed crossing, if deemed necessary, and, after such investigation and hearing as may be required, to provide by an order the place where and the manner in which said crossing shall be made.

And Petitioner further asks that notice be given to the said.....
....., Respondent herein,
upon whom service may be had by addressing.....

(Give complete postoffice address)
Dated at....., Illinois, this.....day of....., 19.....

Attorney for Petitioner:

(Name)

(Address)

Petitioner.

Form No. 3

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

APPLICATION FOR CERTIFICATE OF CONVENIENCE AND NECESSITY

In the matter of the

APPLICATION

of.....
(Full corporate name)

for a Certificate of Convenience and Necessity
(operate)
to (construct and operate) a

.....
(Specify kind of utility)

in) the City of.....
near)

County of.....

Case.....

File

To the PUBLIC UTILITIES COMMISSION, Springfield, Illinois:

The Petitioner herein respectfully shows:

1. That it is a duly incorporated Company, incorporated under the laws of the
State of Illinois on.....191.....

(date)
2. That the postoffice address of Petitioner is

.....
3. That Petitioner's charter authorizes Petitioner to, engage in the business
covered by this application, as is fully set forth in a copy of said charter attached
hereto and made a part hereof.

4. That Petitioner desires to.....

(State in general the nature of proposed undertaking and specific location)

.....
and desires further to transact a general business of rendering.....
service in the.....(Kind)

(Locality)

5. That the nearest public utility, other than municipal, now rendering similar
service in proximity to the above described locality is operated by.....

....., and the nearest
point of such service is at....., which is.....
(Place) (Distance)

from the utility proposed to be established by Petitioner.

6. That attached hereto and made a part hereof is a certified copy of.....
.....granted by the
(Franchise or other authority)

.....of.....
(State by whom granted)

(Place)

for the operation of the utility for which a Certificate is hereby sought.

7. WHEREFORE, Petitioner prays that the Public Utilities Commission,
after a hearing, will grant permission to proceed in said proposed undertaking
and issue to the aforesaid.....
Company a proper Certificate of Convenience and Necessity.

Attorney for Petitioner:

.....
(Petitioner)

(Name)

By.....

(Address)

.....
(Official title)

Form No. 4

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

APPLICATION FOR APPROVAL OF CONTRACT OR SALE

In the matter of the

APPLICATION

of.....
(Full corporate name)

Case.....

File

for consent to and approval of.....

(Contract, sale, lease, etc.)

covering.....

To the PUBLIC UTILITIES COMMISSION, Springfield, Illinois:

The Petitioner herein respectfully show :

1. That the said.....
.....engaged in the business of.....
in....., Illinois, and that.....postoffice address is

2. That the said Petitioner..... subject to the provisions of an Act to provide for the regulation of Public Utilities.

3. That Petitioner desire to enter into a.....
(Contract, lease, etc.)
for.....
(State nature and purpose)

4. That attached hereto and made a part hereof is a true copy of the proposed
.....
(Contract, lease, etc.)

WHEREFORE, Petitioner pray that after due hearing and investigation the Commission will give consent to and approval of the proposed.....
(Contract, lease, etc.)

Dated at....., Illinois, this.....day of....., 19.....

Attorney for Petitioner :

(Name)

(Address)

(Petitioner)

By.....
(President or other officer)

Form No. 5

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

APPLICATION FOR AUTHORITY TO ISSUE STOCK

In the matter of the	}	
APPLICATION		
of.....		Case.....
(Full corporate name)		
for an order authorizing the issue of.....		File
.....Dollars.		
of its.....Stock.		

To the PUBLIC UTILITIES COMMISSION, Springfield, Illinois:

The Petitioner herein respectfully shows:

1. That the said.....

Company is a corporation duly organized and existing under and by virtue of the laws of the States of.....

.....with its principal office in the city of.....County of.....and State of.....;

and that it is a public utility within the meaning of Section 10, Article 1 of an Act to Provide for the Regulation of Public Utilities now in force in Illinois; that it is engaged in the business of.....and is duly authorized by its Articles of Incorporation so to do.

2. That the financial condition of your Petitioner is set forth in a schedule attached hereto and marked Exhibit "A."

3. That your Petitioner now applies for consent of the Public Utilities Commission to the issuance by said Petitioner of.....shares of its.....stock, par value.....dollars (\$.....).

That attached hereto and marked Exhibit "B" is a certificate of the proceedings at the meeting of directors and stockholders authorizing this issue of stock.

4. That your Petitioner declares and sets forth that the proceeds of the sale of said stock are reasonably required and shall be applied only to the following purposes, to-wit:

- (1) For acquisition of property as described in detail in statement attached hereto and marked Exhibit "C"..... \$.....
- (2) For construction, extension or improvement of or addition to its facilities as set forth in detail in the schedule of proposed expenditures attached hereto and marked Exhibit "D"..... \$.....
- (3) For discharge or lawful refunding of obligations, as set forth in statement attached hereto and marked Exhibit "E," and which were incurred for:

- (1) Acquisition of property..... \$.....
- (2) Construction, extension or improvement of or addition to its facilities..... \$..... \$.....

(4) For reimbursement of moneys actually expended from Income, or any other moneys in the treasury not directly or indirectly secured by or obtained from the issue of stocks, bonds, etc., within a period of five years next prior to date of this application, as set forth in a statement attached hereto and marked Exhibit "F," for:

(1) Acquisition of property.....	\$.....
(2) Construction, extension or improvement of or addition to its facilities.....	\$.....
(3) Discharge of its obligations not due to maintenance, replacements or substitu- tions	\$.....
(See Sec. 21, Art. III, Public Utilities Act.)	\$.....
Total	\$.....

5. That attached hereto and marked Exhibit "G" is a Balance Sheet of your
 Petitioner as of.....19.....; that attached hereto and marked
 Exhibit "H" is a statement of the Income Account of your Petitioner for the year
 ending....., 19.....

WHEREFORE, your Petitioner, the said.....
 Company, petitions the PUBLIC UTILITIES COMMISSION for an order author-
 izing said Petitioner to issue its.....stock for
 money only, in the amount of.....dollars (\$.....).

Dated at.....this.....day of.....19.....
 [SEAL]

Attorney for Petitioner:	Company
.....	By.....President
(Name)	Secretary
.....	
(Address)	
STATE OF ILLINOIS,	} ss.
County of	

.....and
being first duly sworn, depose and say
 that they are respectively the President and Secretary of the above named applic-
 ant company, and as such have executed the foregoing statement and affixed
 thereto the corporate seal of said company; that they have read said statement and
 the Exhibits attached thereto and know the contents thereof, and that the same is
 true to the best of their knowledge, information and belief

.....

 Subscribed and sworn to before me this.....day of.....19.....

 Notary Public, Illinois.

Form No. 6

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION
APPLICATION FOR AUTHORITY TO ISSUE SECURITIES

In the matter of the

APPLICATION

of.....
(Full corporate name)for an Order Authorizing the Issue of.....
.....Dollarsof its.....
(Title of Issue)

Case.....

File

To the PUBLIC UTILITIES COMMISSION, Springfield, Illinois:

The Petitioner herein respectfully shows:

1. That the said.....
Company is a corporation duly organized and existing under and by virtue of the
laws of the State of.....

.....with its principal office in the city of
....., County of....., State of.....

and that it is a public utility within the meaning of Section 10, Article I of an Act
to Provide for the Regulation of Public Utilities now in force in Illinois; that it is
engaged in the business of.....
and is duly authorized by its Articles of Incorporation so to do.

2. That the financial condition of your Petitioner is set forth in Schedule
attached hereto and marked Exhibit "A."

3. That your Petitioner now applies for the consent of the Public Utilities Com-
mission to the issuance by said Petitioner of its.....
to the amount of.....Dollars (\$.....)
par value, said.....bearing date of
.....19.....and maturing on the.....day of
.....19....., and to bear interest at.....(
per cent per annum, payable.....annually, said.....
.....secured by.....

Attached hereto is a certificate of proceedings of the meeting of directors and
stockholders authorizing the issue of the desired securities and a copy of said
indenture marked Exhibit "E."

4. That your Petitioner declares and sets forth that the proceeds of the sale
of said.....are reasonably required and
shall be applied only to the following purposes, to-wit:

- (1) For acquisition of property as described in detail in state-
ment attached hereto and marked Exhibit "C"..... \$.....
- (2) For construction, extension or improvement of or addition
to its facilities as set forth in detail in the schedules of
proposed expenditures attached hereto and marked Ex-
hibit "D"..... \$.....
- (3) For discharge or lawful refunding of obligations, as set
forth in detail in statement attached hereto and marked
Exhibit "E," and which were incurred for:
 - (1) Acquisition of property..... \$.....
 - (2) Construction, extension or improvement
of or additions to its facilities..... \$..... \$.....

(4) For reimbursement of moneys actually expended from Income, or any other moneys in the treasury not directly or indirectly secured by or obtained from the issue of stocks, bonds, etc., within a period of five years next prior to date of this application, as set forth in statement attached hereto and marked Exhibit "E," for:

- (1) Acquisition of property..... \$.....
- (2) Construction, extension or improvement of or additions to its facilities..... \$.....
- (3) Discharge of its obligations not due to maintenance, replacements or substitutions \$.....

(See Sec. 21, Art. III, Public Utilities Act.) \$.....

(5) For expense of sale of securities hereby authorized and to make up the discount or deficiency, if any, in the amount realized from the sale to net not less than..... (.....) per cent of par of the securities sold for the 4 of Section Four of this application, and to be applied pro rata for the purposes therein stated, not exceeding the sum of..... \$.....

Total \$.....

5. That attached hereto and marked Exhibit "G" is a Balance Sheet of your Petitioner as of.....19.....; that attached hereto and marked Exhibit "H" is a statement of the Income Account of your Petitioner for the year ending.....19.....

WHEREFORE, your Petitioner, the..... Company, petitions the PUBLIC UTILITIES COMMISSION for an order authorizing said Petitioner to issue and dispose of its.....for money only, to the amount of.....Dollars (\$.....), as hereinbefore specified.

Dated at.....this.....day of.....19.....

(SEAL.)

Attorney for Petitioner: Company.

(Name)

By..... President.

(Address)

Secretary.

STATE OF ILLINOIS,

County of..... } ss.

and.....being first duly sworn, depose and say that they are respectively the President and Secretary of the above named applicant company, and as such have executed the foregoing statement and affixed thereto the corporate seal of the said company; that they have read said statement and the exhibits attached thereto and know the contents thereof, and that the same is true to the best of their knowledge, information and belief.

Subscribed and sworn to before me this.....day of.....19.....

Notary Public, Illinois.

STATEMENT OF FINANCIAL CONDITION

Exhibit "A", Application for Authority to Issue Securities

1. Name of Company:
2. CAPITAL STOCK:

Description of Issue	Number of Shares Authorized	Par value of one Share	Total Par Value Authorized	Total Par Value Outstanding in hands of Public	Dividends during year	
					Rate	Amount
Total						

Amount of Dividends paid during the past five years	\$
---	----

- ### 3. FUNDED DEBT:

Class of Bond or Obligation	Date of Issue	Date of Maturity	Total Par Value Authorized	Total Par Value outstanding in hands of of Public	Interest during year	
					Rate	Amount
Real Estate Mtgs.						

Total

4. DEBT TO AFFILIATED COMPANIES:

Name of Company	Date of Issue	Date of Maturity	Amount Outstanding	Interest during year	
				Rate	Amount
Total					

5. LOANS AND NOTES PAYABLE:

Name of Creditor	Date of Issue	Date of Maturity		Amount Outstanding	Interest	
					Rate	Amount
Total						

Date: _____ Company: _____

By

Form No. 8

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

SUBPOENA

To.....

You are hereby required to appear before the undersigned Public Utilities Commission at.....at the city of....., Illinois, the.....day of....., A. D. 19....., at.....o'clock.....M., to give evidence in a certain proceeding pending before said Commission wherein.....is petitioner and.....is respondent.

Given under our hands this.....day of.....A. D. 19.....

PUBLIC UTILITIES COMMISSION,

By.....

Form No. 9

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

SUBPOENA DUCES TECUM

To.....

You are hereby required to appear before the undersigned Public Utilities Commission, at.....at the city of....., Illinois, the.....day of....., A. D. 19....., at.....o'clock.....M., and have with you and there produce.....and to give evidence in a certain proceeding pending before said Commission wherein.....is petitioner, and.....is respondent.

Given under our hands this.....day of.....A. D. 19.....

PUBLIC UTILITIES COMMISSION,

By.....

Form No. 10

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

CERTIFICATE

I, R. Allan Stephens, do hereby certify that I am Secretary of the Public Utilities Commission of the State of Illinois and keeper of the records of said Commission.

I further certify that the above and foregoing is a true correct and complete copy of.....made and entered of record by said Commission on the.....day of.....A. D. 19.....

Given under my hand and the seal of said Public Utilities Commission at Springfield, Illinois, this.....day of.....A. D. 19.....

.....Secretary.

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~~Copy 3~~

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STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

JUN 2 - 1919

THOMAS E. DEMPCY, *Chairman*

FRANK H. FUNK

WALTER A. SHAW

FRED E. STERLING

P. J. LUCEY

R. V. PRATHER, *Secretary*

GENERAL ORDER 48

(Replacing General Order 26.)

In the matter of publishing notice of application to change rates and posting copies of proposed schedules.

Adopted by the Commission and Effective July 1, 1918.



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.
1918.

9009—1M

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

GENERAL ORDER 48.

In the Matter of Publishing Notice of Application to Change Rates
and Posting Copies of Proposed Schedules.

All public utilities, except steam and interurban railways, transacting business in the State of Illinois, are hereby ordered, as the occasion arises, to publish notice of application, and post copies of proposed schedules as hereinafter provided:

Whenever public utilities, except steam and interurban railways, shall file with the Public Utilities Commission of the State of Illinois, any schedule, rate, rule, or regulation, which would result in an increase in any rate or charge, such public utility shall, immediately following the filing of such schedule, rate, rule or regulation, cause to be published in not less than three (3) inches of space once each week for two (2) successive weeks, in some secular newspaper (that has been regularly published for at least six (6) months prior to the first publication of such notice), published in, or of general circulation in every city, town, or community affected by the proposed change, the following notice; provided, that when cities of more than ten thousand (10,000) population are affected, such notice shall be published as above specified in at least two (2) such newspapers in such cities:

NOTICE OF PROPOSED CHANGE IN RATES.

To patrons of.....
(Name of Company)

The.....hereby gives
(Name of Company)

notice to the public that it has filed with the Public Utilities Commission of Illinois schedules which will change the rates for.....

.....in....., County
(Kind of Service.) (Name of Town.)

of....., and that the said change of rates involves an increase in.....

(State Classification, Rate, Rule or Provision)

A copy of the proposed schedules may be inspected by any interested party at the office of this Company in.....

(Name of Town.)

All parties interested in this proceeding may obtain information as to time and place of hearing upon this matter, by addressing the Secretary of the Public Utilities Commission at Springfield, Illinois.

(Signed)

By
(Official Title.)

No hearing shall be had upon any schedule involving a change in any rate which would result in an increase in any rate or charge until proof of publication of the notice of the filing of the said schedule herein provided for shall have been made to this Commission.

All public utilities publishing notice as required by this order shall, not later than the date of the first publication, post in each local office a copy of proposed schedules, in so far as the same in any way affect the patrons of such local office, and such schedules must be so placed that they may be inspected by any person during regular business hours. Such schedules shall remain so posted until the final action of the Commission. If any schedule is filed affecting a municipality in which the Company does not maintain a local office, then a copy of such schedule shall be delivered to the municipal authorities, whose receipt for same shall be filed with the Commission.

General Order 26, in the matter of publishing notice of application to change rates, adopted by this Commission on the 29th day of January, 1917, is hereby vacated and set aside.

By order of the Commission, dated at Springfield, Illinois, this 1st day of July, 1918.

R. V. PRATHER, *Secretary*.

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STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

UNIVERSITY OF ILLINOIS LIBRARY
JUN 1 - 1918

THOMAS E. DEMPCY, *Chairman*

FRANK H. FUNK

WALTER A. SHAW

FRED E. STERLING

P. J. LUCEY

R. V. PRATHER, *Secretary*

GENERAL ORDER 49

In the matter of adjustment of freight charges

Adopted by the Commission and Effective July 2, 1918

[Printed by authority of the State of Illinois.]



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.
1918.

9011—500

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

GENERAL ORDER 49.

In the Matter of Adjustment of Freight Charges.

Whereas, the attention of the Commission has been directed to the fact that traffic is frequently diverted by order of the Fuel Administrator or some other Federal Agency, which diversion frequently results in handling traffic over routes over which higher rates are in effect than the rates on the routes over which shippers direct that their freight be transported.

IT IS THEREFORE ORDERED that in instances in which shipments have been or are sent (a) via routes over which the rates are higher than via the routes designated by the shippers, or (b) over routes not provided for in through rate schedules, carriers participating in such transportation be, and they are hereby authorized to adjust the charges to the basis (a) of those applicable via the route designated by the shipper, or (b) of those applicable via the route which the shipments would ordinarily have been sent.

By order of the Commission, at Springfield, Illinois, this 2nd day of July, 1918.

R. V. PRATHER, *Secretary*.

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STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

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JUN 9 1919

THOMAS E. DEMPCY, *Chairman*

FRANK H. FUNK

WALTER A. SHAW

FRED E. STERLING

P. J. LUCEY

R. ALLAN STEPHENS, *Secretary*

GENERAL ORDER 50

In the matter relating to signs at extra hazardous grade highway crossings

Adopted by the Commission July 31, 1918

[Printed by authority of the State of Illinois.]



SCHNEPP & BARNES, STATE PRINTERS
SPRINGFIELD, ILL.
1918.

9985—5M

STATE OF ILLINOIS
PUBLIC UTILITIES COMMISSION

GENERAL ORDER 50.

In the Matter Relating to Signs at Extra Hazardous Grade Highway Crossings.

By the Commission:

It appears that Section 145 -a-, of an act entitled "An Act to Revise the Law in Relation to Roads and Bridges", approved June 27, 1913, in force July 1, 1913, being an amendment filed June 29, 1917, makes it the duty of highway commissioners to erect and maintain such signs in the highway at a distance of 300 feet on either side from every grade crossing located in the various townships or road districts of the State as the Public Utilities Commission may prescribe at all grade crossings, designated by this Commission as extra hazardous.

It further appears that under Section 58 of an act entitled "An Act to Provide for the Regulation of Public Utilities," approved June 30, 1913, in force January 1, 1914, as amended and filed June 29, 1917, every railroad operating within the State of Illinois is required to furnish, erect, and thereafter maintain on or before December 1, 1918, at all grade highway crossings designated by the Commission as extra hazardous outside of incorporated cities and villages, such standard "stop signs" as this Commission shall determine are necessary.

The Commission having caused an investigation to be made of such signs as would be appropriate and necessary to comply with the law, finds that the signs hereinafter specified are signs which may be considered appropriate for the purposes intended, which may be erected and maintained at extra hazardous grade highway crossings at a reasonable cost; and the Commission being fully advised in the premises:

IT IS THEREFORE ORDERED that the sign to be known as an "approach sign" shown diagrammatically by a blue lined white print P. U. C. drawing No. 215, marked exhibit No. 1, dated Springfield, Illinois, July 24, 1918, and identified by the signature of the chief engineer of this Commission, and made a part of this order, be, and the same is hereby, adopted as the sign which shall be furnished, erected, and maintained in the highway by the highway commissioners of the various townships or road districts of

the State of Illinois, at every grade crossing designated by this Commission as "extra hazardous," in accordance with the requirements in Section 145 -a-, of an act entitled "An Act to Revise the Law in Relation to Roads and Bridges," approved June 27, 1913, in force July 1, 1913, being an amendment filed June 29, 1917.

IT IS FURTHER ORDERED that the sign to be known as a "stop sign" shown diagrammatically by a blue lined white print P. U. C. drawing No. 216, marked exhibit No. 2, dated Springfield, Illinois, July 24, 1918, and identified by the signature of the chief engineer of this Commission, and made a part of this order, be, and the same is hereby, adopted as the sign which shall be furnished, erected, and maintained by every railroad operating within the State of Illinois, at such grade highway crossings as may be designated by this Commission as "extra hazardous," in accordance with the requirements specified in Section 58 of an act entitled "An Act to provide for the Regulation of Public Utilities," approved June 30, 1913, in force January 1, 1914, as amended and filed June 29, 1917.

By order of the Commission at Springfield, Illinois, this 31st day of July, 1918.

(Signed)

R. ALLAN STEPHENS, *Secretary*.

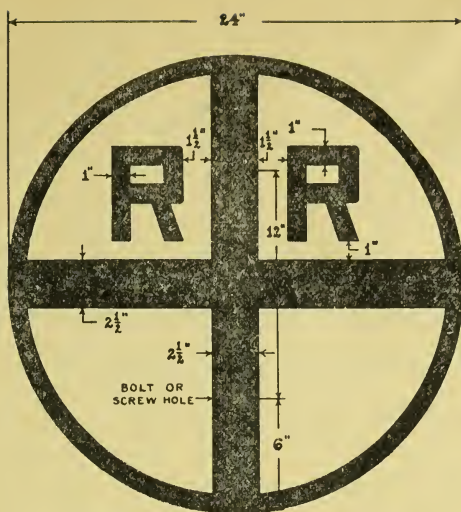


EXHIBIT NO. 1.

SPECIFICATIONS

Metal sign to be porcelain enameled with dimensions as shown.
Sign to be made of 16 gauge iron, with holes drilled for attaching to post.

Perimeter of sign to be crimped backwards at least $(\frac{1}{2})$ one half inch.

Field to be white. Letters black, with (1) one inch stroke.

Letters to be (5) five inches high, and $3\frac{3}{4}$ inches wide.

Vertical and horizontal cross bars to be black and $2\frac{1}{2}$ inches wide.

Border to be black, and to show full one inch wide.

Reverse side of sign to be black.

Supporting post may be either iron, or wood, and must be of sufficient size and strength to make a solid and substantial support.

If iron is used for posts, a base plate must be provided.

Bolts must be used for attaching sign to iron posts, and brass screws to wooden posts.

The supporting posts to be so designed as to permit a bracket or attachment to be installed for the purpose of supporting a light or signal at night, whenever in the opinion of the Commission this may be necessary.

STATE OF ILLINOIS PUBLIC UTILITIES COMMISSION APPROACH SIGN

FOR USE AT EXTRA-HAZARDOUS GRADE HIGHWAY CROSSINGS.

ADOPTED BY THE COMMISSION JULY 31, 1918.

SCALE 1" = 6 INCHES

DATE: JULY 25, 1918.

CHECKED BY

En Osegate

RAILROAD ENGINEER

APPROVED BY

Frank G. Ewald

CHIEF ENGINEER

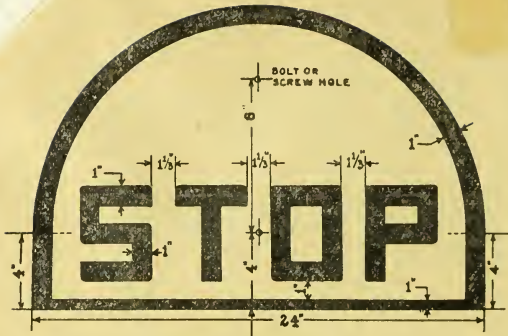


EXHIBIT NO. 2.

SPECIFICATIONS

Metal sign to be porcelain enameled with dimensions as shown.
 Sign to be of 16 gauge iron, with holes drilled for attaching to post.
 Perimeter of circular portion to be crimped backwards, and bottom edge to remain flat.

Field to be white. Letters black, with (1) one inch stroke.
 Letters to be 5 inches high and $3\frac{3}{4}$ inches wide.

Border to be black, circular portion to show full (1) one inch wide and bottom border to be ($\frac{1}{2}$) one half inch wide

Reverse side of sign to be black.

Supporting post may be of iron or wood, and must be of sufficient size and strength to make a solid and substantial support. If iron is used for posts a base plate must be provided.

Bolts must be used for attaching sign to iron posts and brass screws to wooden posts.

The supporting posts to be so designed as to permit a bracket or attachment to be installed for the purpose of supporting a light or signal at night whenever in the opinion of the Commission this may be necessary.

STATE OF ILLINOIS
 PUBLIC UTILITIES COMMISSION
STOP SIGN

FOR USE AT EXTRA-HAZARDOUS GRADE HIGHWAY CROSSINGS.

ADOPTED BY THE COMMISSION JULY 31, 1918

SCALE 1" = 6 INCHES

DATE: - JULY 25, 1918.

CHECKED BY

C. N. Rosegate

APPROVED BY

Frank J. Ewald

RAILROAD ENGINEER

CHIEF ENGINEER



UNIVERSITY OF ILLINOIS-URBANA



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